STATISTICAL REPORT FOR 1983

Georgia Department of Revenue

MARCUS E. COLLINS, SR.
Commissioner

Georgia's Oldest Court House – Fayette County
Built in 1825 – Destroyed by Fire in 1982 – Re-built in 1983

Department of Revenue
State of Georgia
Atlanta 30334

Marcus E. Collins, Sr.
Commissioner

November 30, 1983

The Honorable Joe Frank Harris, Governor
and
Members of the General Assembly
State of Georgia
Atlanta, Georgia 30334

Governor and Members:

As required by law, I herewith submit to you the Statistical Report of the Department of Revenue for the fiscal year ending June 30, 1983.

Net collections for the fiscal year ending June 30, 1983, totaled $3,389,3Q2,926.01 which was a $227,755,394.97 increase over the previous year. Both of these figures were slightly less than expected primarily because the rate of inflation was below the consensus of forecasts. The cost of operation for the Revenue Department for fiscal year 1983 declined to 1.11% of total collections for the year from 1.13% in the previous year.

The goal of this Department is to provide for Georgia the fairest and most efficient Revenue Department in the country. Our continuing progress toward achieving this goal is directly attributable to the dedicated and quality work performed by our employees and the excellent cooperation we receive from you, your respective staffs, and our associated agencies.

Respectfully submitted,

Marcus E. Collins Sr.

Marcus E. Collins, Sr.
Commissioner

MEC:bf

An Equal Opportunity Employer

FOREWORD

Tax Data Available by County

Personal income tax returns have been tabulated by county and are shown on pages 24, 25 and 26 in Table 12. Table 13, beginning of page 27, shows sales and use tax collection with a growth index; assessed property value of the gross general digest, net general digest and public utility digest; and motor vehicles by major type. Table 14, beginning on page 32, presents the counties by population and the size or magnitude ranking using income, sales, motor vehicle, and property digest information found in the two preceeding tables. The four right hand columns give each county as a per capita amount so an alternate method of comparison can be made.

Tables 16 and 17 on pages 39 and 40 list the property tax millage rate by county in an alphabetic and numeric series. The alphabetic table 16 gives the reader a quick access to a given county's millage rate. Table 17 gives the reader a quick method of comparing a given millage rate numerically with the other counties.

Table 18 on page 41 displays the gross intangible tax assessment by county.

The Revenue Department research staff will furnish various statistics in line with present unpublished data not subject to disclosure law confidentiality.

Taxes administered by the Revenue Department:

SALES AND USE TAX

The Sales and Use tax was begun in March, 1951, in Georgia at the present 3% statewide rate. Georgia was the 30th state to use this tax source and there are presently 45 states using it. This tax has been the largest state revenue source since it was adopted and presently produces one-third of the state generated revenue.

An additional 1% was added in Fulton and DeKalb counties as a dedicated revenue for the construction and operation of the Metropolitan Atlanta Rapid Transit Authority. More than one hundred and twelve million dollars were collected for M.A.R.T.A. in the past fiscal year by the Revenue Department. A 1% Local Option Sales Tax also generated two hundred and ten million dollars of revenue for one hundred and twenty-eight local areas in the past fiscal year.

The Sales and Use tax has been a consistent revenue source with only minor changes in the law since its inception. About 80% of the Georgia Personal Income is represented in the collections of this tax each year. Although this is an overall proportional tax, most people agree that it is slightly regressive in that lower income households spend a larger percentage of their income on items subject to the sales tax than do higher income households.

Sales and Use tax is shown by:

Commodity	pages	15, 16
County	"	27, 28, 29, 30, 31
County ranking, sales dollars	"	32, 33, 34, 35, 36, 37
Total Collections	"	1, 7, 8, 9, 10, 31

INDIVIDUAL INCOME TAX

The individual income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. A graduated system was begun in 1931 and revised in 1937 to essentially the present graduated scale used by the Georgia joint filer today. Several refinements such as withholding, estimated tax, and new graduated schedules for certain types of filers have been introduced over the years.

This tax, unlike sales and motor fuel, was handicapped at creation and only allowed to tax the affluent incomes. The basic allowance (exemptions and deductions) relieved all but a small percentage of the Georgia families from paying state income taxes. With the inflationary rise of income, the basic non-taxable income allowances become a smaller percentage of this income so that today two-thirds of the Georgia families pay state income taxes.

Families with annual incomes below $6,000 do not owe personal income taxes and those above this level are subject to the 1% to 6% graduated tax scale. The 1981 returns show that 47% of the average Georgian's income was subject to an average 4.5% rate of income taxation for an effective tax rate of 2.2% of total personal income. The 1964 effective tax rate was less than 0.7% with only 25% of the average Georgian's income being subject to a 2.7% average rate of taxation.

The individual income tax is considered to be "levered" because it changes 1.8 times the change of income activity. This leverage is shown as an "Income elasticity ratio" in the last column in Table H-4 on page 10.

Personal income tax information is shown by:

Total	pages	1, 8, 10, 17, 19
County	"	24, 25, 26
Gross income comparisons	"	32, 33, 34, 35, 36, 37
Charts	"	7, 9

MOTOR FUEL TAX

The Motor Fuel tax is the oldest major State tax presently in use. Georgia was one of ten states that adopted this tax source in 1921. Five states had initiated the use of Motor Fuel taxation in 1919 and 1920. All states (48 back then) began motor fuel taxation by 1929 and this was the largest state tax in Georgia and most other states until after World War II.

The motor fuel tax rate was increased by one cent a gallon in June, 1971, to 7½ cents for the first change in 16 years. A rate of 7 cents per gallon was in effect in January, 1950, so that in 30 years the rate has increased less than 8%.

After being the state's top revenue source for three decades, the new 3% sales tax pushed motor fuel back to number two during the 1950's and 1960's. The individual income tax, with its graduated scale and aided by an inflationary rise of incomes finally, relegated motor fuel to the number three position in the 1970's. In spite of its less lofty position on the team, this hard-working motor fuel tax generates as much state revenue today as the whole tax system could produce in the early 1950's.

Motor fuel taxes are presented on pages 1, 7, 8, and 18.

CORPORATE INCOME TAX

The corporation income tax was initiated in 1929 and for two years was assessed at one third of the federal rate. The rate was changed to: 4% in 1931; 5½% in 1937; 7½% in 1949 - 50 (temporarily); 5½% in 1951; 4% in 1955 with Federal taxes no longer deductible; 5% in 1964; and the present 6% went into effect in 1969.

The corporation income tax has been a major tax source since its inception by the state. It has been the fourth largest state revenue producer for over two decades. A corporation license (or franchise) tax is administered in conjunction with the income tax program. Pages 1, 7, 8, 9, 10 and 36 show collections from corporation income tax and licensing.

TOBACCO TAXES

The taxation of cigars and cigarettes was begun in 1923 by Georgia. The rate on cigarettes had gradually increased to 5 cents a pack by 1955, in 1964 it was raised to 8 cents, and in March, 1971, to the present 12 cents a pack. Most states have increased cigarette taxes rapidly in the last 15 years so the Georgia rate has remained approximately average. The revenue from this tax is over 3% of the Department's collections and almost equals the combined state collections of liquor, beer and wine. Pages 1, 7, 8, and 20 show detailed cigarette collection data.

LIQUOR BEER AND WINE TAXES

The sale of alcoholic beverages was begun in the mid 1930's after Prohibition was repealed nationally. The local option concept prevails in Georgia in the licensing and sale of alcoholic beverages. This means that any city or county which wants to provide for the licensing of distilled spirits can do so only after holding a public election, to determine whether the citizens want it. If they don't, then the question is dropped for two years at which time another election may be held. If the vote indicates that the citizens do want to license the sale of spirits in their area, then sale and manufacture in the area is permitted, provided the manufacturer, wholesaler, or retailer has obtained a current valid license from the State Revenue Department, after obtaining all necessary licenses from the city or county in which the licensee will have his place of business. Alcoholic beverage collections are shown on pages 1, 7, 8, and 20.

MOTOR VEHICLE TAGS AND TITLES

The motor vehicle license law was initiated in 1910 and a title law was added in 1963. A title is to a motor vehicle what a deed is to a piece of real estate. The law requires you to secure a title at the time your vehicle is purchased.

Non-residents who move to Georgia permanently, as opposed to those who are merely sojourning, must purchase a Georgia tag within seven (7) days after establishing their residence in Georgia. Persons employed on a temporary basis in Georgia or just passing through are not required to register their vehicles if they remain in the state for less than 30 consecutive days. Military personnel are not required to register vehicles in Georgia as long as they display valid licenses from their home states. However they may purchase Georgia plates if they wish. Out-of-state students may use vehicles in Georgia without purchasing a Georgia tag, provided they display valid licenses from their home states.

Application for tags and/or decals for all vehicles, and payment for ad valorem taxes on the vehicles are made through the county tag agent. The county tag agent is the county tax commissioner or tax collector. The county tag agent issues all the tags or renewal decals except those for certain large trucks, which are issued by the Department of Revenue. Applications for title may be submitted to the county tag agent or to the Department of Revenue.

Each license tag application must be filed in the county of legal residence of the person who owned the vehicle on January 1. If the vehicle is used in connection with some established business enterprise located in another county, the license application must be filed in the county where the business is located. Motor vehicles owned by non-Georgia residents must be registered in the county where they are located.

By law, the tax collector or tax commissioner of each county is charged with the duties of tag agent. Any inquiries or needs concerning motor vehicle registration and licensing should be directed to the tag agent in your county. Application for a renewal decal on an existing tag must be made between January 1 and April 1 each year - the earlier the better. Motor vehicle information is shown on pages 1, 7, 8, 21, 27, 28, 29, 30 and 31.

PROPERTY TAX

The Property Tax Division oversees all forms of taxation with respect to real property, personal property, utilities, automobiles, intangible property, real property recording, property abandonment, and intangible property recording.

The ad valorem property tax is the primary source of revenue for local governmental units in Georgia, including cities, counties, and school districts. In addition, a small amount of property tax revenue goes into the State Treasury. County and city tax officials collect and administer the tax, but the State Revenue Commissioner exercises some supervisory authority to assure that the tax is administered uniformly throughout the state and in accordance with the law.

The ad valorem tax is based upon the "value" of the real and personal property which is subject to the tax. The tax rate, or "millage", in each county is set annually by the Board of County Commissioners or other governing authority of the taxing jurisdiction. A tax rate of "one mill" represents a tax liability of $1 per $1,000 of assessed value. The average county millage rate in 1981 was under 25 mills; the amount collected for the State in each county was only 1/4 of a mill. Pages 1, 8, 22 and 23 show collections from property taxation. Additional related property information is shown on county tables beginning on page 27.

UTILITIES

The ad valorem tax on public utilities is a centralized system operated by the Property Tax Division of the Revenue Department. There are 162 utility systems consisting of: 27 Railroad Co., 44 Telephone Co., 50 Electric Co., 4 Gas Co., 21 Municipal Gas, 6 Pipeline Co., and 10 Airlines Flight Equipment. Four basic factors are reviewed in arriving at assessment of utilities: Fair Market value of the System, Fair Market value in Georgia, Net Book Value, and the Average Income.

THIS REPORT PREPARED BY THE FOLLOWING:

Commissioner	**Marcus E. Collins, Sr.**	Cover and Charts	Marta Crane
Research Associate . . .	Paul Mangold	Composer	Ruth Nation

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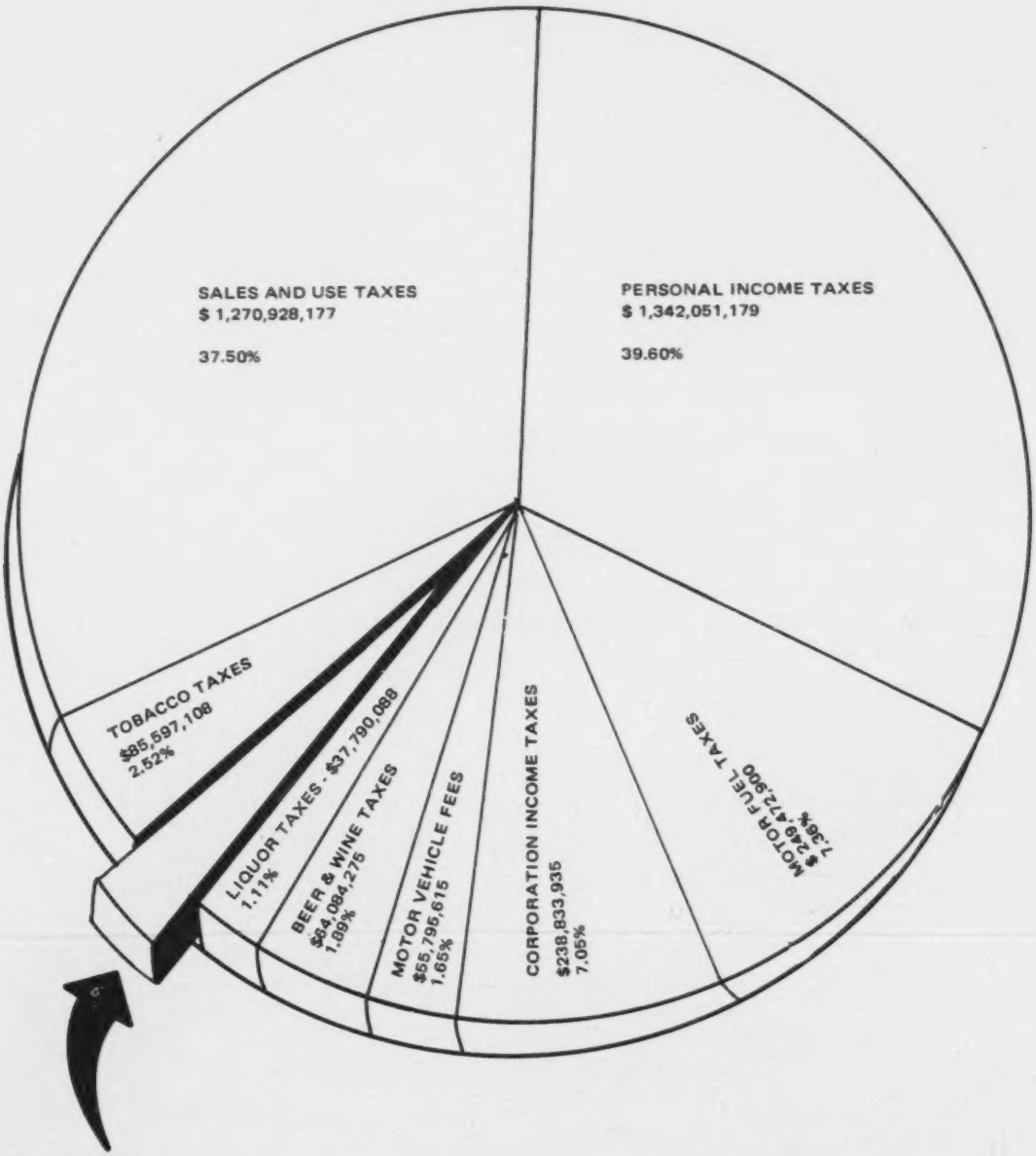
SOURCES OF THE REVENUE DEPARTMENT TAX DOLLAR
FISCAL YEAR ENDING JUNE 30, 1983
TOTAL $3,389,302,926



$ 44,749,649
1.32%
Estate - $11,864,524
Property - $14,289,418
Corp. Franchise - $10,014,952
Alcoholic Beverage License - $ 1,588,625
Motor Carrier Fees - $ 2,798,176
Other Licenses & Fees - $ 939,334
1% Sales Tax Coll. - $3,254,620

DIRECTORY

Georgia Department of Revenue
270 Washington Street
Trinity-Washington Building
Atlanta, Georgia 30334
Phone: (404) 656 + Appropriate Digits when calling from outside the State complex. When calling within the State complex, dial the digits listed below

ADMINISTRATIVE OFFICES

Commissioner, Room 410, Phone 4015
Deputy Commissioner, Room 410, Phone 4016
Administrative Deputy, Room 410, Phone 4003
Budget Officer, Room 401, Phone 4235
E.E.O. & Training, Room 424E, Phone 6708
Information, Room 434, Phone 4236
Internal Audit, Room 436, Phone 5628
Internal Investigation, Room 413-1, Phone 4230
Personnel Room 411, Phone 4010
Payroll, Room 411, Phone 4013
Forms Design, Room 432, Phone 6668
Research Room 401, Phone 4234

CENTRAL AUDIT DIVISION

Director, Room 327, Phone 4200
Supervisors, Room 327, Phone 4200
Audit Staff, Room 327, Phone 4322

FIELD SERVICES DIVISION

Director, Room 320, Phone 2363
Administrative Office, Room 315, Phone 4073
Taxpayer Assistance, Room 322, West Tower, Phone 4071
Returned Checks, Tucker, Phone 393-7440

REVENUE FIELD OFFICES

ALBANY - 2700 Palmyra Road	GIST	341-4241
Cal Williams, Manager - P.O. Box BB		439-4241
ATHENS - 550 Hawthorne Avenue	GIST	241-6058
William L. Crowe, Manager, P.O. Box 1843		542-6058
AUGUSTA - 1218 D'Antignac Street	GIST	331-3620
S. Wilson Folk, Manager, P. O. Box 1807		828-3518
COLUMBUS 307 - 15th Street, Room 215	GIST	259-7451
J. R. Webster, Manager, P.O. Box 1698		571-7451
ROME - 200 N. Fifth Avenue	GIST	231-6061
Pat Prescott, Manager, P.O. Box 6004		295-6061
DOUGLAS - 111 N. Coffee Avenue	GIST	347-4270
Michael Forsyth, Manager, P.O. Box 918		384-1794
MACON - 1818 Forsyth Street	GIST	321-6055
Tony Wood, Manager, P.O. Box 4368		744-6055
SAVANNAH - 6606 Abercorn Street	GIST	362-2140
Robert M. Goolsby, Manager, P.O. Box 13547		356-2140
TUCKER - 2082 East Exchange Place	GIST	225-7420
Harry L. White, Manager Suite 120		393-7420

ALCOHOL AND TOBACCO TAX UNIT

Assistant Director, Room 320, Phone 4263
Licenses, Room 317, Phone 4262
Enforcement, North Region, Tucker Suite 102
2082 East Exchange Place, Phone 393-7446
Enforcement, South Region, Macon
1818 Forsyth Street, Phone 744-6059

INTERNAL ADMINISTRATION DIVISION

Director, Room 425, Phone 3405
Assistant Director, Room 414, Phone 4022
Procurement, Room 425, Phone 3489

INCOME TAX DIVISION

Director, Room 507, Phone 4095
Conferee, Room 507A, Phone 4170
Corporation Processing Room 517, Phone 4191
Corporation Audit, Room 512, Phone 4165
Individual Operations, Room 532, Phone 4188
Office Audit, Room 527, Phone 4291
Withholding & Ind. Estimate, Room 504, Phone 4180
Claims Section, Room 532, Phone 6865
Review & Assessment, Room 532, Phone 4176
Trust & Estate Section, Room 514, Phone 7043
Refund Inquiry, Room 525, Phone 6286

MOTOR VEHICLE DIVISION

Director, Room 104, Phone 4156
Taxpayer Services, Room 113, Phone 4119
Title Information, Room 119, Phone 4100
Tag Information, Room 119, Phone 4100

MOTOR FUEL TAX DIVISION

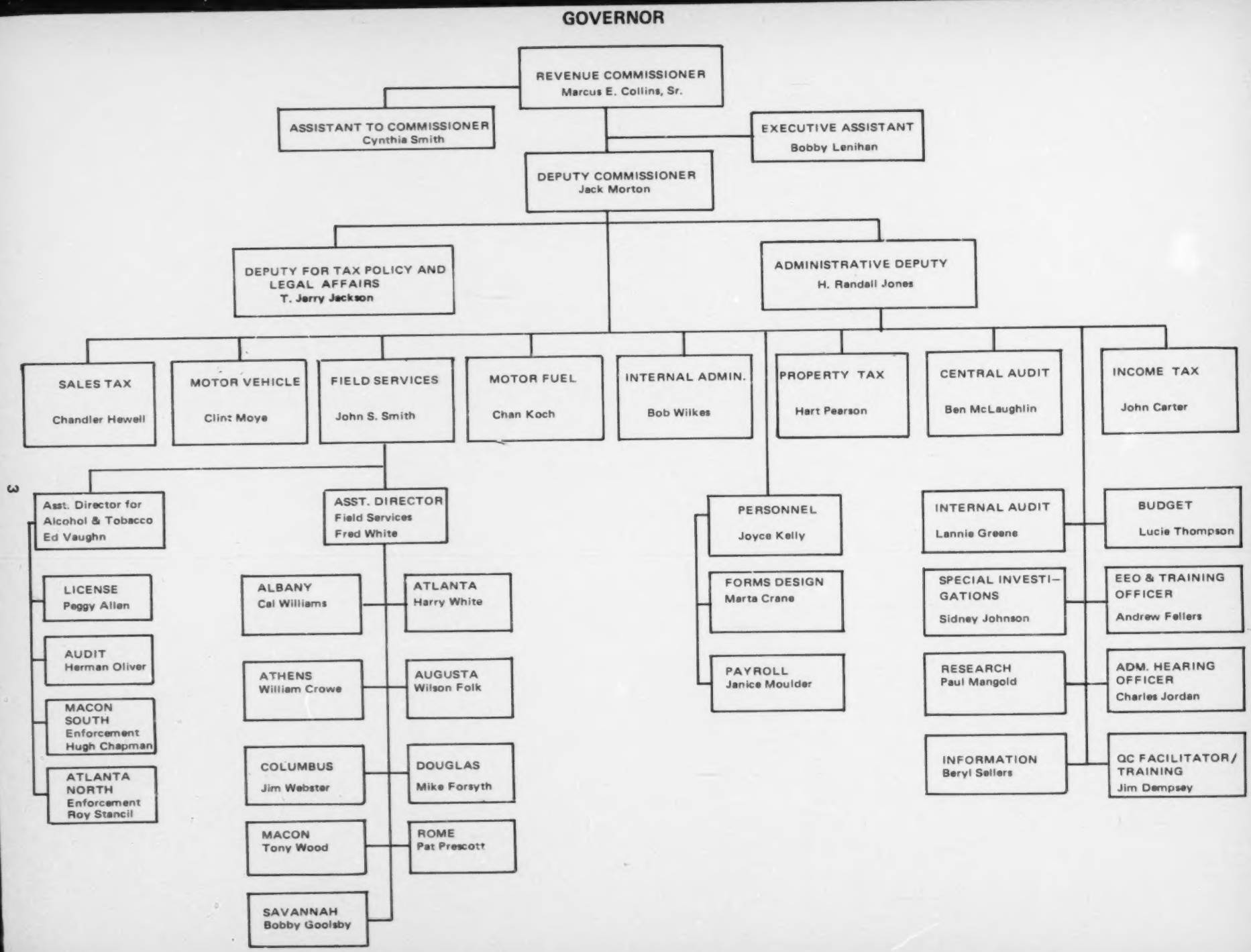
Director, Room 417, Phone 4053
Licensing & Taxation Sect., Room 413, Phone 4057
Refund Section, Room 421C, Phone 4055
Truck Permits, Room 412, Phone 4058

PROPERTY TAX DIVISION

Director, Room 405, Phone 4240
Intangible Tax Section, Room 403, Phone 4247
Motor Vehicle Assessments, Room 405, Phone 4244
Real Estate Transfer, Room 405, Phone 4244
Unclaimed Property, Room 405, Phone 4244

SALES AND USE TAX DIVISION

Director, Room 310, Phone 4060
Consultant, Room 309, Phone 4065
Contract Section, Room 306, Phone 4080
Post Audit Section, Room 305, Phone 4089


GOVERNOR
REVENUE COMMISSIONER
Marcus E. Collins, Sr.
ASSISTANT TO COMMISSIONER
Cynthia Smith
EXECUTIVE ASSISTANT
Bobby Lenihan
DEPUTY COMMISSIONER
Jack Morton
DEPUTY FOR TAX POLICY AND LEGAL AFFAIRS
T. Jerry Jackson
ADMINISTRATIVE DEPUTY
H. Randall Jones
SALES TAX
Chandler Hewell
MOTOR VEHICLE
Clint Moye
FIELD SERVICES
John S. Smith
MOTOR FUEL
Chan Koch
INTERNAL ADMIN.
Bob Wilkes
PROPERTY TAX
Hart Pearson
CENTRAL AUDIT
Ben McLaughlin
INCOME TAX
John Carter
Asst. Director for Alcohol & Tobacco
Ed Vaughn
LICENSE
Peggy Allen
AUDIT
Herman Oliver
MACON SOUTH Enforcement
Hugh Chapman
ATLANTA NORTH Enforcement
Roy Stancil
ASST. DIRECTOR
Field Services
Fred White
ALBANY
Cal Williams
ATLANTA
Harry White
ATHENS
William Crowe
AUGUSTA
Wilson Folk
COLUMBUS
Jim Webster
DOUGLAS
Mike Forsyth
MACON
Tony Wood
ROME
Pat Prescott
SAVANNAH
Bobby Goolsby
PERSONNEL
Joyce Kelly
FORMS DESIGN
Marta Crane
PAYROLL
Janice Moulder
INTERNAL AUDIT
Lannie Greene
SPECIAL INVESTIGATIONS
Sidney Johnson
RESEARCH
Paul Mangold
INFORMATION
Beryl Sellers
BUDGET
Lucie Thompson
EEO & TRAINING OFFICER
Andrew Fellers
ADM. HEARING OFFICER
Charles Jordan
QC FACILITATOR/ TRAINING
Jim Dempsey

ORGANIZATION OF THE DEPARTMENT OF REVENUE

In addition to the offices of State Revenue Commissioner and Deputy Revenue Commissioner, the principal organizational unit of the Department of Revenue is the "Division." The Department is currently organized into eight divisions with the following functions:

CENTRAL AUDIT

Utilizes a staff of professional tax specialists to audit tax accounts (Income, Sales, Motor Fuel and Alcohol). Audits are performed both within the State and throughout the Nation.

FIELD SERVICES

Provides taxpayer information and assistance at nine regional office locations. Continuously examines taxpayer registrations, compliance with filing deadlines, and collects all delinquent accounts

Enforces all laws and regulations pertaining to the manufacture, possession, transportation, and sale of legal and illegal alcoholic beverages within the State. The Division is charged with licensing the sale of distilled spirits, malt beverages, wine, cigars, and cigarettes. It also has the responsibility for enforcing the Motor Fuel Tax laws. A criminal investigative staff performs specialized investigations, to include investigations to keep organized crime and other persons of bad character out of the industry in cooperation with other state and local enforcement agencies.

INCOME TAX

Administers the Income Tax laws imposed on net income of individuals, fiduciaries and corporations; administers the Corporation Occupation or License Tax. Issues regulations pertaining to Income Tax and manages all taxpayer protests and hearings.

INTERNAL ADMINISTRATION

Provides supporting services to other Divisions of the Department. Included are centralized processing cashiering and accounting activities, procurement and records management, mail handling, supplies and other support functions.

MOTOR VEHICLE

Issues license tags and certificates of title and records liens and security information on all vehicles registered in the State of Georgia. Provides information on all vehicles for local and state enforcement agencies.

MOTOR FUEL

Administers all laws for Motor Fuel Tax, Motor Carrier Fuel Tax, and Highway Use Tax. The Division is charged with licensing Motor Fuel distributors and permitting motor carriers. Also, the Division issues regulations and manages all taxpayer protests and hearings pertaining to Motor Fuel laws.

PROPERTY TAX

Administers all laws and regulations with respect to Property Tax. This Division is charged with the overall supervision of the Ad Valorem tax including the approval of all county tax digests, the assessment of all public utility property, the preparation of the assessment manual for motor vehicle property and the administration of county property revaluation programs. This Division also administers the Intangible Tax, and the Real Estate Transfer Tax. Also this Division administers laws and regulations as set forth in the Unclaimed Property Act.

SALES AND USE TAX

Administers all laws for Sales and Use Tax. Issues regulations pertaining to Sales and Use Tax and manages all taxpayer protests, exemptions and hearings. Also administers the 1% MARTA and Local Option Sales Tax; separately accounts for the 3% sales and use tax on motor fuel.

REVENUE HIGHLIGHTS FOR THE FISCAL YEAR ENDED JUNE 30, 1983

Marcus E. Collins, Sr., was appointed Revenue Commissioner on September 1, 1983, by Governor Joe Frank Harris to succeed retiring W. E. Strickland. Commissioner Collins brings to the Commissioner's position wide experience in State government. He has served as a member of the General Assembly since 1961 and has served for nine years as Chairman of the House Ways and Means Committee. Mr. Collins also served as a member of the Tax Reform Commission, the House Appropriation Committee, and the House Agriculture and Consumer Affairs Committee.

Commissioner Strickland retired after 37 years of service with the Revenue Department. He retired with the distinction of being the first and only career employee to serve as Commissioner under an appointment other than a temporary one. Additionally, he served the longest term as Commissioner by holding office for 5 years, 9 months and 24 days.

Revenue Commissioner Collins appointed veteran tax administrator Jack W. Morton as Deputy Commissioner. For Mr. Morton, the appointment is a return to the Department where he served for 22 years in the Property Tax Division, rising through the ranks from tax examiner to director of the Division. Mr. Morton took a leave of absence from the Department of Revenue in September, 1978, to become executive director of the newly created Georgia Tax Reform Commission, a post he held for five years.

The Department collections for the fiscal year were $3,389,302,926 for State purposes. This was an increase of $227,755,495 and 7.2% over the previous year. The Sales Tax Division collected $325,546,016 for local governments and MARTA in addition to this amount.

A ten year trend in Georgia's total state tax revenues is shown on pages 9 and 10 in Chart 2 and Table H-3 respectively. The general sales tax continues to carry over one-third of the total tax as expected. The corporate and personal income tax has increased its share of the tax load from less than one-fourth to more than one-third of the total. The selective sales taxes, which reflect units sold, have not grown nearly as fast as the general inflation of the economy. The other taxes and fees group also reflect units generally and have failed to maintain their share of the load.

State and local revenue comparisons are shown on pages 13 and 14. Chart 7 measures the tax burden in per capita terms and Chart 8 measures the tax burden in per $1,000 of personal income. Georgia produces fully one-fourth of the State and local tax revenue from property taxes. Over the past decade the national average use of property tax has declined from 40% to 31% of total tax collections. Georgia has decreased its use of property tax from 32% to 26% of total tax collections in the past 1971 to 1981 decade.

Table 13 beginning on page 27 shows the estimated sales tax collection for each of the 159 counties. The third column of this table gives a growth index for each county on its sales tax activity since 1967. This serves as a partial indicator of the growth of economic activity by county.

Table 14 beginning on page 32 displays information from the various taxing Divisions by county magnitude. The per capita amounts at the right side of the table give the reader a grasp of deviations from the state average of these four sectors. For example, the state average per capita taxable sales are shown as $6,627 on page 37. Echols County, shown as the last county on page 37, has no incorporated towns and only $435 per capita of taxable sales. Fulton County, on page 32, is the most developed shopping county in the state and shows $12,715 of taxable sales per capita. Fulton County offers many taxable items that are not available anywhere else in Georgia (example: major league sports events). Like measurements can be seen in three other indicators.

TABLE H-1.—NET REVENUE COLLECTIONS BY GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1939 THROUGH 1983

(Net of commissions and refunds)

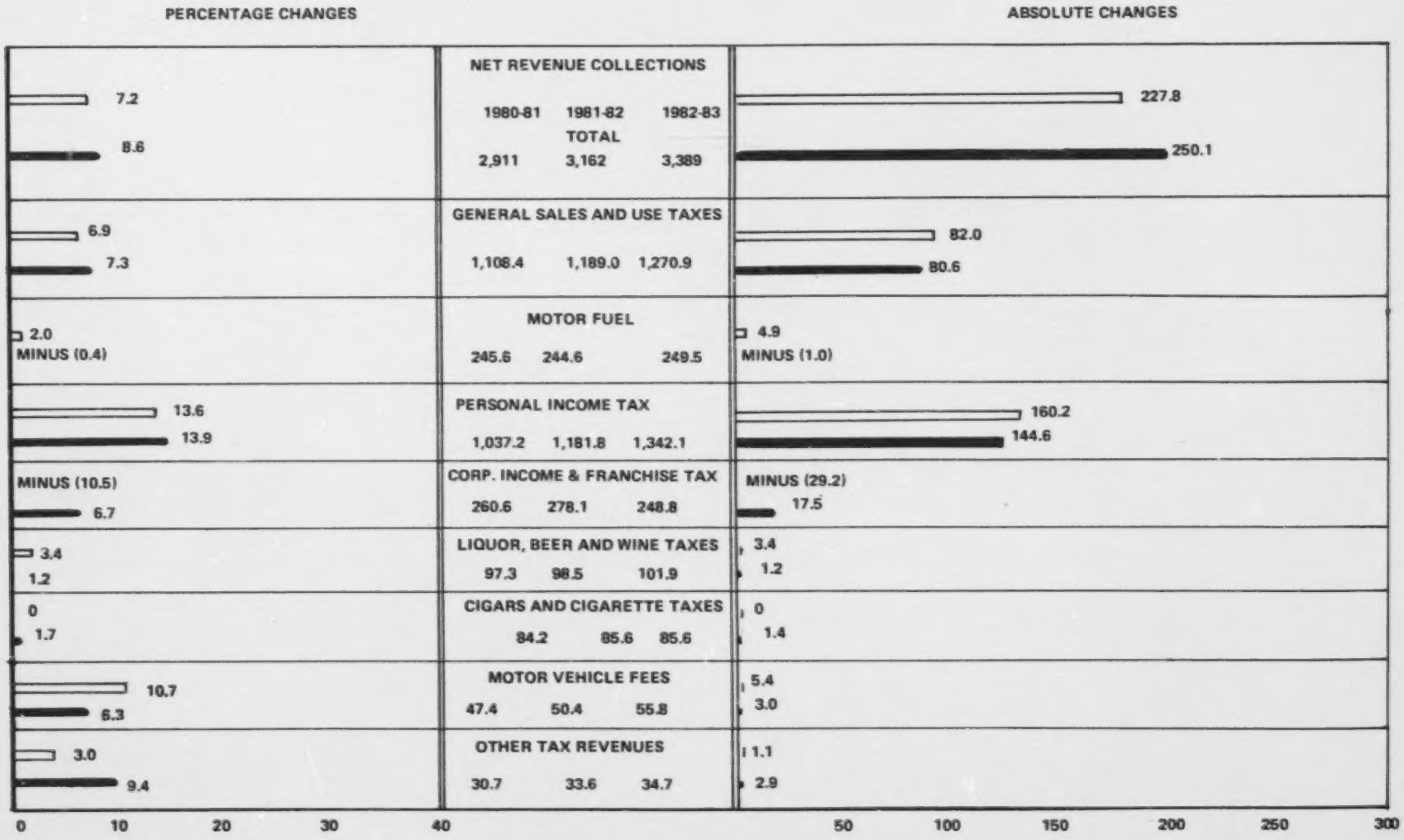
FISCAL YEAR	AMOUNT	FISCAL YEAR	AMOUNT
1939	$ 40,861,239	1961	374,423,310
1940	44,170,069	1962	383,717,913
1941	40,379,613	1963	422,532,658
1942	57,062,383	1964	468,242,593
1943	55,258,565	1965	523,598,667
1944	56,905,582	1966	585,583,839
1945	58,347,067	1967	641,167,446
1946	75,483,028	1968	703,269,838
1947	92,519,170	1969	795,124,610
1948	101,587,629	1970	904,279,429
1949	102,947,474	1971	949,145,999
1950	117,893,677	1972	1,145,093,584
1951	145,306,177	1973	1,298,983,504
1952	220,504,541	1974	1,454,888,357
1953	210,038,057	1975	1,485,596,516
1954	216,092,267	1976	1,607,948,444
1955	226,226,195	1977	1,826,490,242
1956	283,154,154	1978	2,094,166,147
1957	300,953,308	1979	2,353,857,341
1958	303,086,565	1980	2,624,812,872
1959	321,701,575	1981	2,911,453,072
1960	352,008,363	1982	3,161,547,531
		1983	3,389,302,926

MONTHLY REVENUE DEPARTMENT COLLECTIONS

MONTH	FYE 1980	FYE 1981	FYE 1982	FYE 1983	FYE 1984
July	$ 170,493,409	$ 186,309,537	$ 202,044,947	$ 211,195,445	$ 223,621,148
August	219,530,136	240,293,089	276,254,012	283,085,622	301,847,643
September	238,935,846	258,584,464	282,811,583	297,874,147	323,816,622
October	180,254,705	202,072,305	229,664,961	245,797,854	275,537,918
November	224,247,948	242,408,977	266,357,050	285,582,342	
December	204,479,835	227,409,174	246,472,301	268,845,385	
January	235,047,061	258,906,157	285,417,450	310,824,668	
February	192,941,543	220,935,777	232,855,475	256,495,240	
March	184,028,527	208,899,386	223,394,727	233,353,426	
April	236,466,931	275,958,817	304,960,560	338,776,776	
May	258,165,015	290,736,340	303,082,671	327,874,436	
June	281,291,486	298,608,881	309,374,729	336,123,390	

SOURCE: Controller's Office, Georgia Department of Revenue

CHART 1.—CHANGES IN MAJOR STATE TAX REVENUES, REVENUE DEPARTMENT, FISCAL YEARS ENDED IN 1981, 1982 AND 1983
(Dollars Amounts in Millions)



* CHANGES WERE COMPUTED FROM UNROUNDED FIGURES

TABLE H-2.—NET REVENUE COLLECTIONS BY KIND OF TAX, GEORGIA DEPARTMENT OF REVENUE FOR FISCAL YEARS ENDED IN 1981, 1982 AND 1983

(Net of Commissions and Refunds (1)

Dollar amounts for fiscal years ending June 30

		1981	1982	1983
Motor fuels	(2)	245,167,733.42	244,396,307.82	249,323,949.54
Cigar and cigarette		84,196,172.47	85,584,582.16	85,597,107.61
Liquor		37,752,804.13	37,559,035.47	37,790,088.05
Beer		49,380,453.82	51,506,033.06	52,372,619.95
Wine		10,199,928.36	9,414,538.85	11,711,654.75
SELECTIVE SALES TAX		426,697,092.20	428,460,497.36	436,795,419.90
GENERAL SALES AND USE TAXES	(5)	1,108,359,057.83	1,188,959,046.65	1,270,928,176.76
PERSONAL INCOME TAXES		1,037,180,885.35	1,181,831,784.17	1,342,051,179.42
Corporation license (franchise taxes)		8,653,313.99	9,356,521.05	10,014,951.66
Corporation income taxes		251,976,623.89	268,734,162.52	238,833,935.11
CORPORATION INCOME AND LICENSE TAXES		260,629,937.88	278,090,683.57	248,848,886.77
License tags	(3)	46,278,608.78	47,639,067.93	51.083,635.73
Title registration fees		1,143,744.50	2,782,806.25	4,711,979.50
MOTOR VEHICLE FEES		47,422,353.28	50,421,874.18	55,795,615.23
ESTATE TAXES		11,663,608.55	12,794,910.32	11,864,524.03
General Property digest (real and tangible personal)		9,841,308.77	11,098,840.12	12,290,513.96
Public Service Commission (utility fees)	(4)	2,239,195.81	1,053,909.37	1,145,065.44
Public utilities, ad valorem taxes		930,932.45	561,092.72	559,581.19
Intangible property tax		53,032.55	90,586.59	132,249.52
Intangibles, recording fees		107,116.35	52,184.51	60,737.99
Interest and other property tax revenues		28,821.27	84,761.22	101,269.61
PROPERTY TAXES		13,200,407.20	12,941,374.53	14,289,417.71
Fuel (mileage tax)	(2)	459,639.14	169,110.63	148,950.67
Motor fuel truck fees		774,504.00	1,775,431.38	1,950,389.38
Highway use tax		708,923.63	792,198.80	847,786,75
MOTOR CARRIERS, TAXES AND FEES		1,943,066.77	2,736,740.81	2,947,126.80
Liquor dealers, licenses		399,400.00	390,550.00	389,150.00
Beer dealers, licenses		371,375.00	706,587.50	714,150.00
Cigar and cigarette dealers, licenses		25,046.00	29,517.00	24,360.00
Wine dealers, licenses		251,250.00	479,512.50	485,325.00
Motor fuel distributors' fees		5,990.00	6,570.00	7,100.00
Contractors fees		2,320.00	3,770.00	4,080.00
Property transfer fees		49,968.46	49,408.34	43,070.92
Local Sales Tax 1% collection fees		2,582,447.57	2,907,073.34	3,254,620.16
Other collections		668,865.78	737,630.77	860,723.31
OTHER TAXES OR FEES		4,356,662.81	5,310,619.45	5,782,579.39
TOTAL NET REVENUE COLLECTIONS		2,911,453,071.87	3,161,547,531.04	3,389,302,926.01

(1) Commissions authorized by law for collecting and assessing totaled $40,748,836.25 in FYE 1981, $42,702,363.63 in FYE 1982 and $45,336,405.86 in FYE 1983. Refunds paid through the Department of Administrative Services totaled $217,638,125.49 in FYE 1981, $252,008,720.74 in FYE 1982, and $254,703,687.93 in FYE 1983.

(2) Amounts for motor carrier fuel (mileage) tax are included in "motor fuel taxes" amounts shown in Chart 1.

(3) Total excludes accounts receivable (law allows the purchase of certain tags on a quarterly installment basis).

(4) Litigation postponed assessments.

(5) Total includes Motor Fuel Sales Tax of $101,588,085.08 in FYE 1981, $103,595,301.90 in FYE 1982, and $101,155,521.11 in FYE 1983.

Chart - 2 – TEN–YEAR TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE
(Fiscal year ended June 30 of year shown)

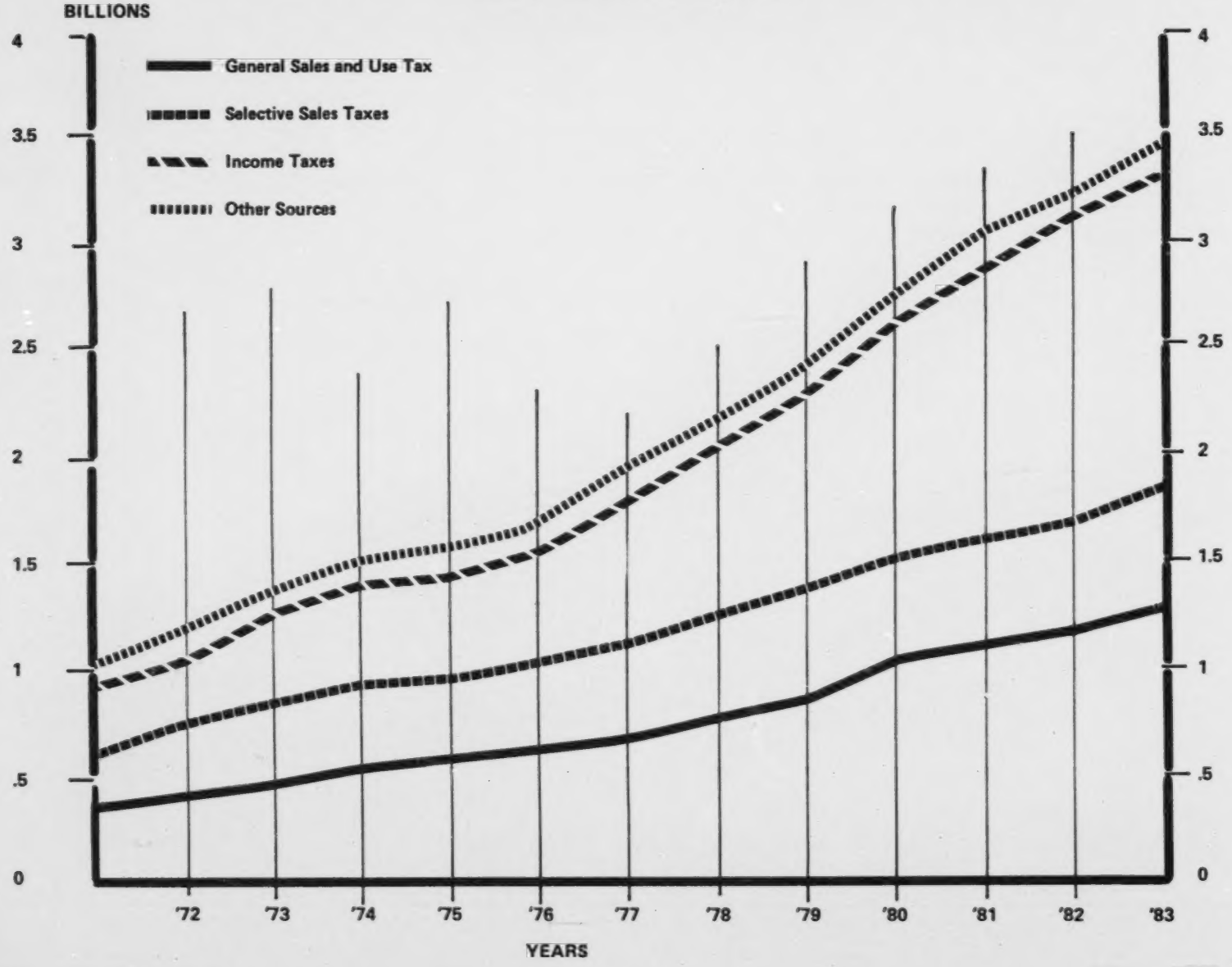


TABLE H-3.—TREND IN GEORGIA'S TOTAL STATE TAX REVENUES BY MAJOR SOURCE 1973 – 1983

(Millions of dollars)

Fiscal Year	Department of Revenue	Other Agencies	Grand Total (1)	Breakdown of grand total by major source			
				General Sales and use	Selective Sales Taxes	Income Taxes (2)	Other Taxes or Fees
1973	1,299	58	1,357	477	407	398	75
1974	1,455	57	1,512	537	418	473	83
1975	1,485	60	1,545	564	412	493	76
1976	1,607	65	1,672	619	425	546	82
1977	1,826	75	1,901	686	446	673	96
1978	2,094	85	2,179	791	480	807	100
1979	2,354	89	2,443	892	497	955	99
1980	2,625	97	2,721	1,006	497	1,112	106
1981	2,911	103	3,014	1,108	497	1,289	120
1982	3,162	114	3,276	1,189	503	1,451	133
1983	3.389	110	3.499	1,271	507	1,581	140
1973	95.7%	4.3%	100%	35.2%	30.0%	29.3%	5.5%
1983	96.9%	3.1%	100%	36.3%	14.5%	45.2%	4.0%

(1) Because of rounding, detail may not add to totals; percentages computed from unrounded figures.
(2) Since January 1966 corporation license taxes have been reported on a combined form with corporation income taxes and, because of reporting errors, a precise separation is not available.

TABLE H-4.—COMPARATIVE TRENDS IN GEORGIA'S PERSONAL INCOME AND STATE INCOME TAX RECEIPTS, 1968 TO 1983

Fiscal Year ending June 30 (1)	Total personal income		Personal income tax receipts		"Income elasticity ratio" (2)
	Amount (millions of $)	Change from prior year (%)	Net amount ($1,000)	Change from prior year (%)	
1968	11,481	8.8	116,031	15.4	1.750
1969	12,759	11.1	139,222	20.0	1.802
1970	14,338	12.4	164,553*	18.2	1,468
1971	15,453	7.8	183,353	11.4	1,462
1972	16,613	7.5	232,785*	27.0	3,600
1973	18,761	12.9	285.091	22.5	1,744
1974	21,157	12.8	340,705	19.5	1.523
1975	23,156	9.4	373,454	9.6	1,021
1976	24,734	6.8	413,188	10.6	1,559
1977	27,576	11.5	495,616	20.0	1,739
1978	30,358	10.1	604,084	21.9	2,169
1979	34,663	14.2	729,479	20.8	1,464
1980	39,044	12.6	872,836	19.7	1,563
1981	44,217	13.2	1,037,181	18.8	1.424
1982	49,797	12.6	1,181,832	13.9	1.103
1983	54,035	8.5	1,342,051	13.6	1.595

*Excludes "windfall" of $20,462,636 to keep from distorting series in 1970 and $7,110,000 in 1972.
(1) Personal income amounts are for immediately preceding calendar year.
(2) Ratio of the percentage change in tax receipts to percentage change in personal income. This is a measure of the sensitivity of personal income tax revenue to changes in personal income. A ratio of 1,000 would indicate identical rates of change for income and tax yields.

Sources: U. S. Department of Commerce, Office of Business Economics; and Georgia Department of Revenue.

CHART 3

GEORGIA AND SOUTHEAST

PERCENT

PER CAPITA PERSONAL INCOME AS A PERCENT OF UNITED STATES

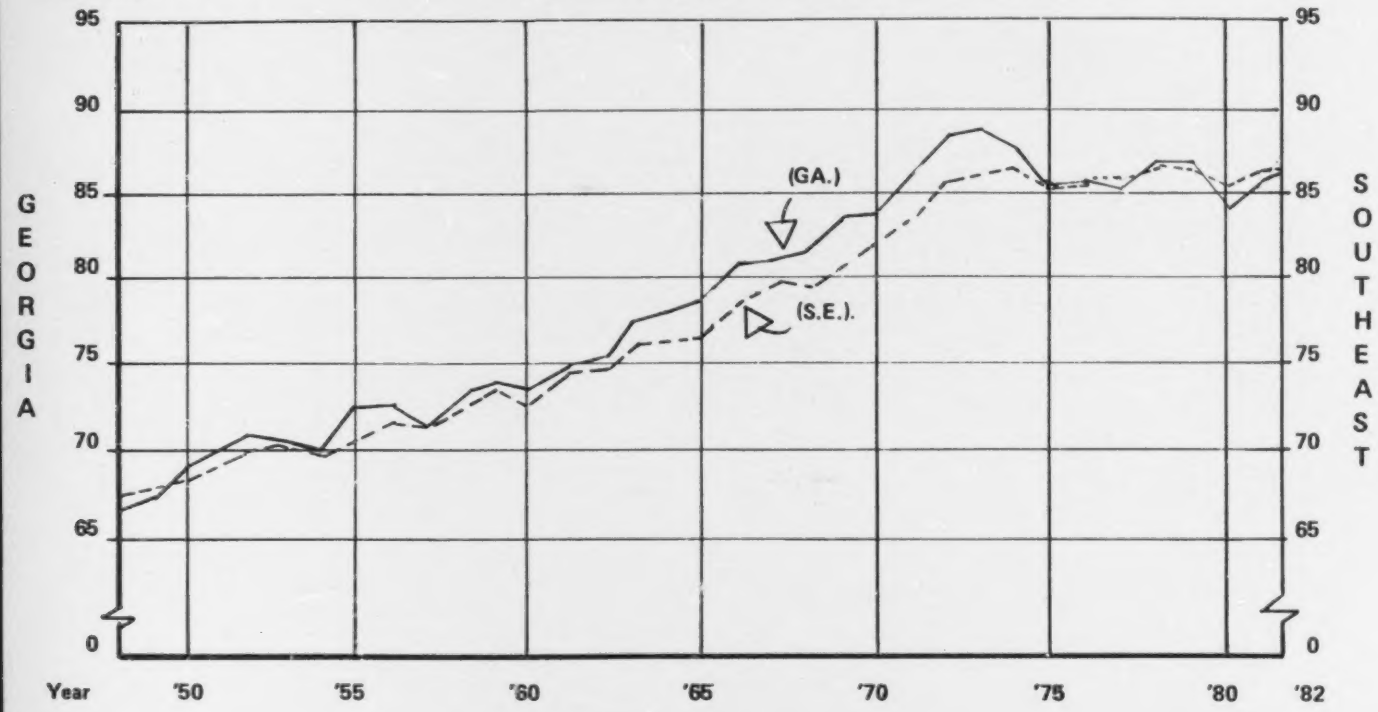


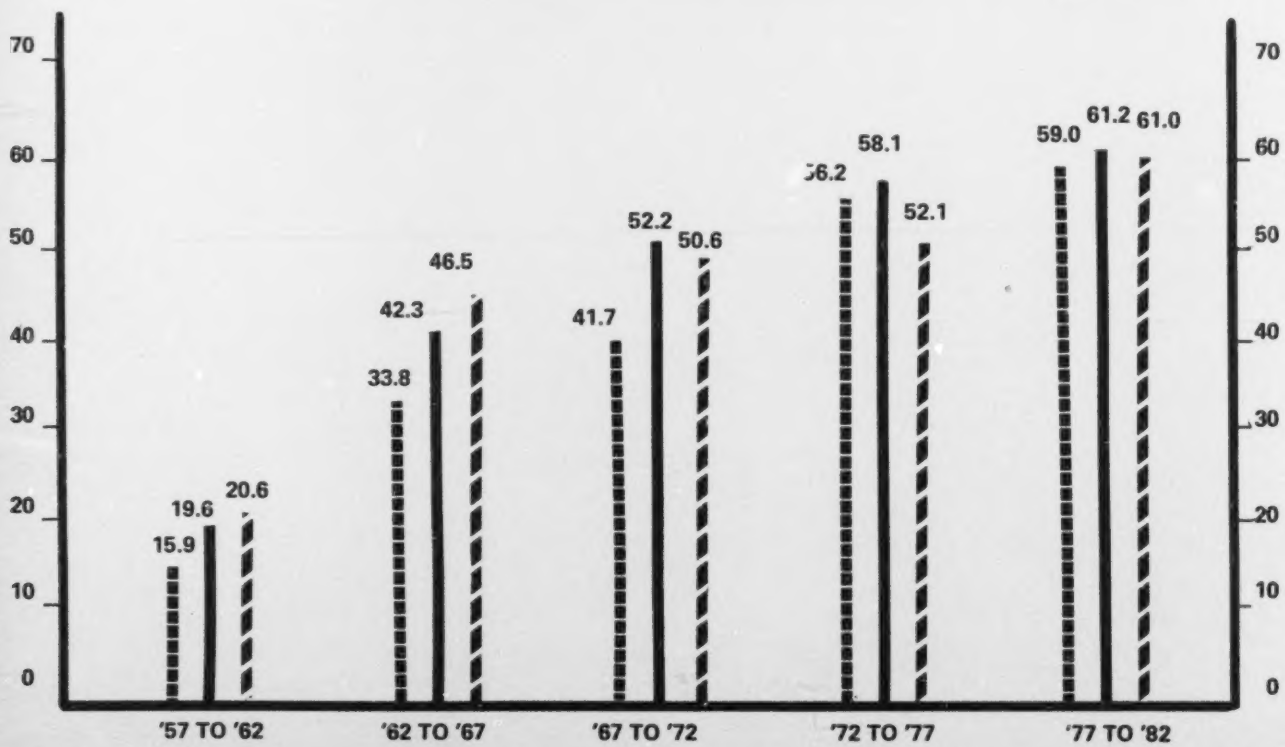
CHART 4

PER CAPITA PERSONAL INCOME

PER CENT INCREASE COMPARISONS BY PERIODS

U.S.
S.E.
GA.

PERCENT



SOURCE: August 1983 Survey of Current Business

CHART 5

GEORGIA AND SOUTHEAST

TOTAL PERSONAL INCOME AS A PERCENT OF UNITED STATES

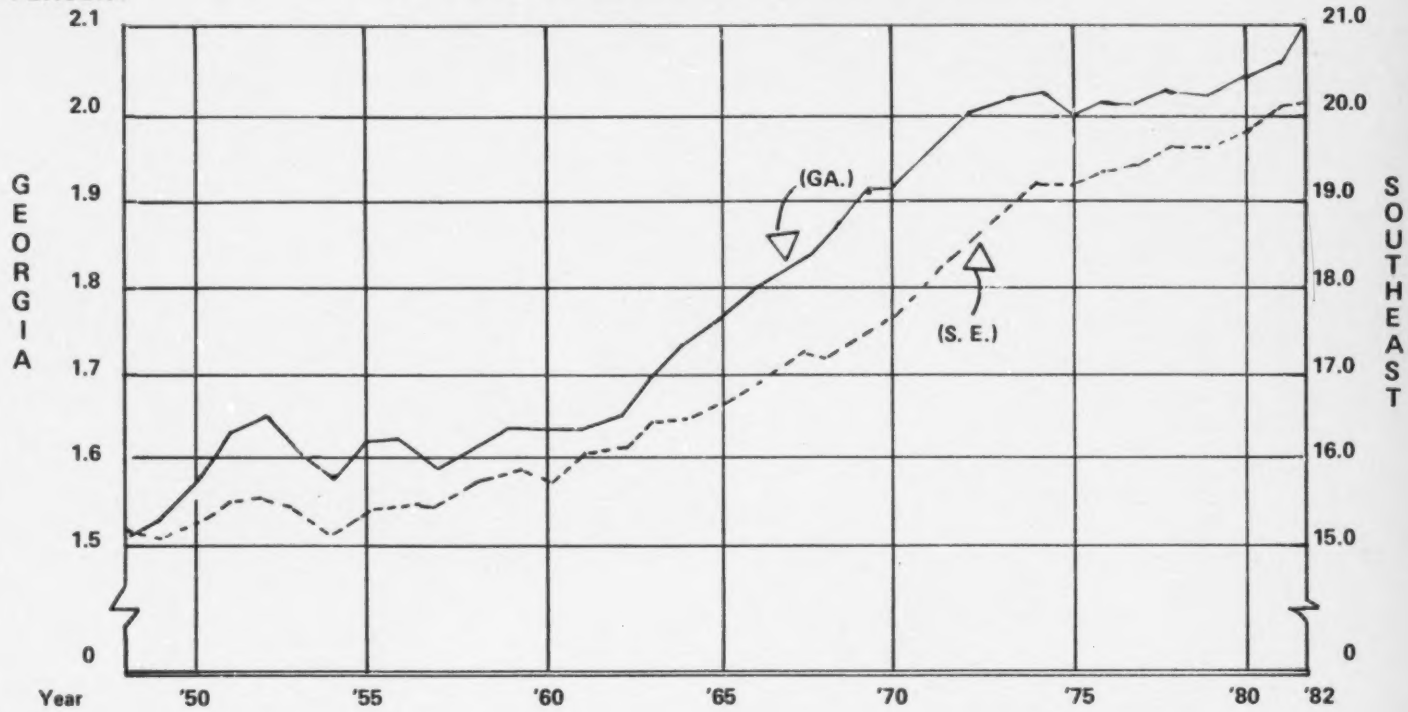
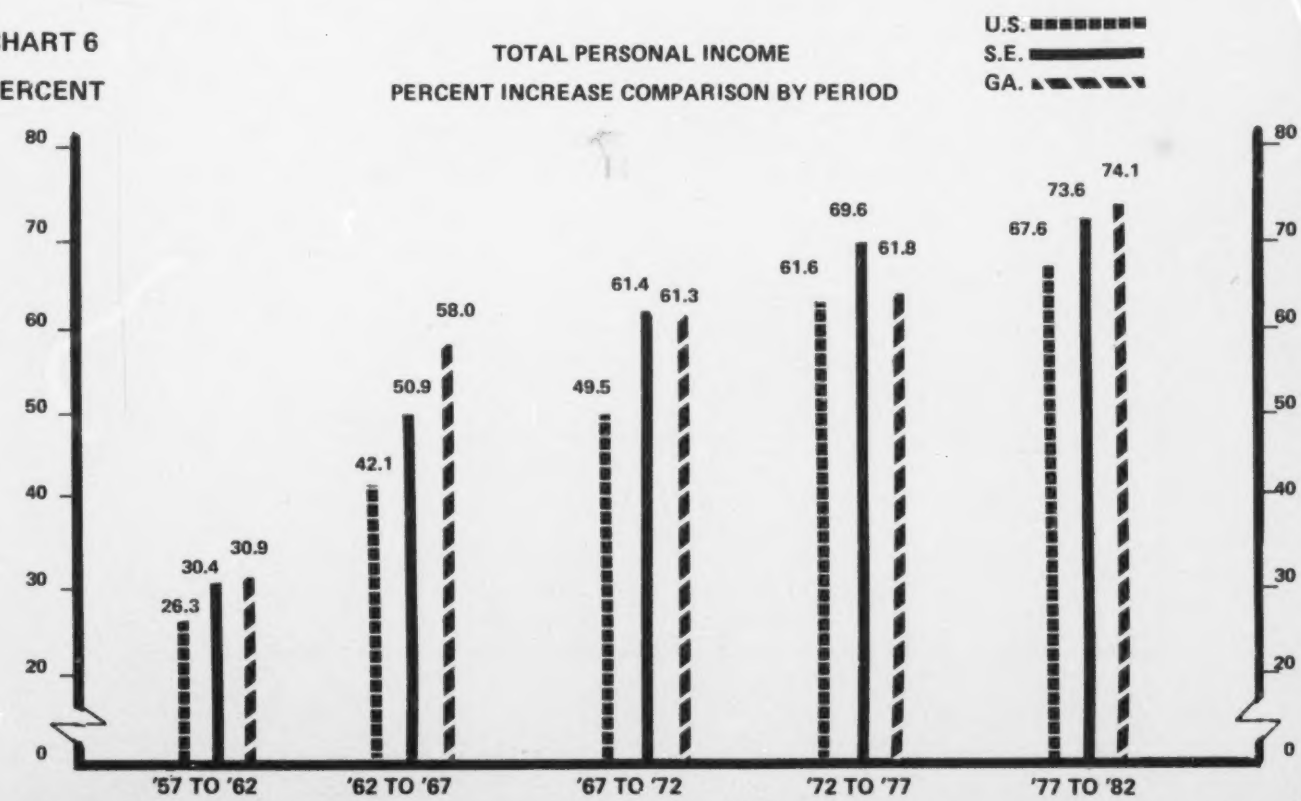


CHART 6

TOTAL PERSONAL INCOME

PERCENT INCREASE COMPARISON BY PERIOD

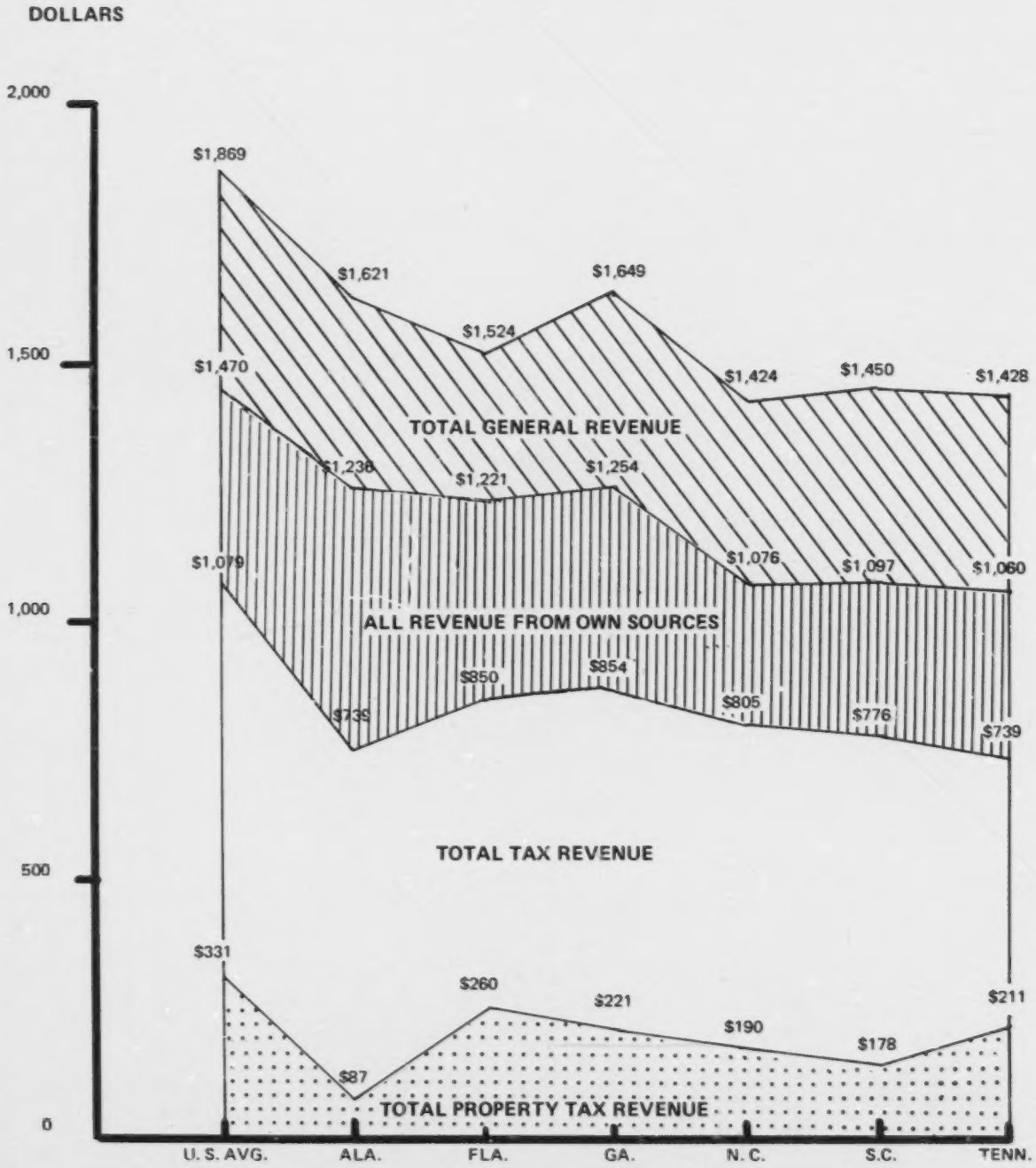


SOURCE: August 1983 Survey of Current Business

CHART 7

PER CAPITA AMOUNTS OF SELECTED ITEMS

1980-81 STATE AND LOCAL REVENUE COMPARISONS

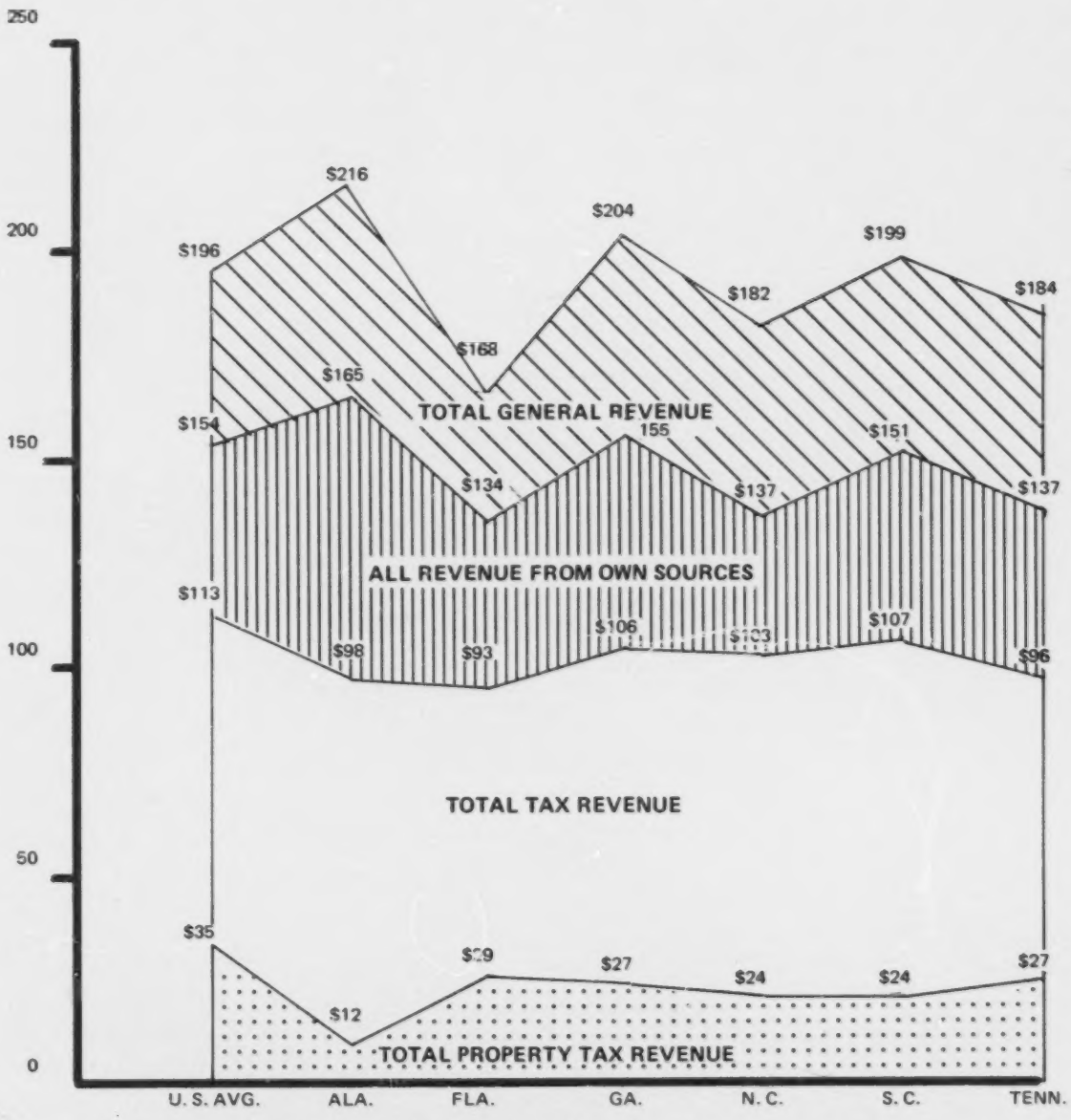


SOURCE: GOVERNMENT FINANCES / GF-81 NO. 5 – BUREAU OF THE CENSUS

CHART 8

GENERAL REVENUE PER $1,000 OF PERSONAL INCOME

1980-81 STATE AND LOCAL REVENUE COMPARISONS



SOURCE: GOVERNMENT FINANCES / GF–81 NO. 5 – BUREAU OF THE CENSUS

Table 1. — SALES AND USE TAX REVENUES BY BUSINESS GROUP, FISCAL YEAR ENDED JUNE 30, 1983

(Because of rounding, detail may not add to totals)

TOTAL ALL GROUPS	$ 1,269,079,431
Accounting adjustments, net (-)	1,848,746
TOTAL "NET" COLLECTIONS	1,270,928,177
Vendor's discounts	37,795,625
Adjusted total revenue	1,308,723,802

NOTE; Data is for 3% State rate, excludes 1% for local areas.

TABLE 2.— ADJUSTED GROSS SALES AND USE TAX RECEIPTS* BY BUSINESS GROUP, 1982 WITH INDEX OF CHANGE

(CALENDAR YEARS OF BUSINESS ACTIVITY)

BUSINESS GROUP	SALES TAX ($)	USE TAX ($)	INDEX (1967 = 100)					
			SALES TAX			USE TAX		
			1980	1981	1982	1980	1981	1982
Food	277,514,374	2,121,924	411	458	483	383	400	468
Apparel	30,802,851	149,830	334	368	394	167	166	198
General Merchandise	165,658,782	2,728,281	327	358	383	216	205	234
Automotive	218,746,391	2,585,753	402	441	440	119	115	158
Furniture, home furnishings, etc.	59,573,668	1,390,778	395	436	472	180	191	267
Lumber, building, contractors	60,564,380	9,217,824	409	421	424	229	245	245
Services	79,845,714	2,469,022	461	510	561	106	105	116
Manufacturers	48,740,806	36,914,668	439	466	482	425	469	453
Utilities (including transportation)	125,613,155	61,934,719	567	632	719	893	954	960
All other (Miscellaneous)	58,803,903	6,466,292	644	709	755	276	425	362
TOTAL	1,125,864,024	125,979,091	414	454	479	441	481	481

*Adjusted gross sales tax receipts directly to taxable sales in Georgia by Georgia firms. Gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent three percent of gross taxable sales (or purchases), with adjustments for vendors compensation paid, penalty and interest payments, refunds, returned checks, overpayments, and underpayments.

TABLE 3 – GROWTH TREND OF PERSONAL INCOME TAX

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1969	1,478,738	10,048,388,267	4,942,907,038	143,120,997
1970	1,546,254	10,985,459,931	5,575,830,721	164,697,460
1971	1,339,440	12,138,910,182	5,725,852,003	195,576,948
1972	1,438,067	14,164,826,058	7,147,540,387	253,680,538
1973	1,478,586	14,859,857,353	7,892,306,717	288,763,782
1974	1,565,501	16,819,133,491	9,263,429,282	348,955,287
1975	1,564,756	17,476,066,428	9,718,161,440	371,686,108
1976	1,652,395	19,603,356,335	11,395,151,806	449,918,680
1977	1,725,254	21,549,295,562	13,186,306,090	534,564,434
1978	1,809,689	24,463,751,255	15,438,847,299	648,023,769
1979	1,898,767	27,647 850,110	18,025,369,427	781,341,881
1980	1,949,947	30,808,901,457	20,647,277,254	918,162,124
1981	2,022,019	34,254,338,431	23,429,341,151	1,068,935,896

NUMERICAL INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1970	67,516	937,071,664	632,923,683	21,576,463
1971	– 206,814	1,153,450,251	150,021,282	30,879,488
1972	98,627	2,025,915,876	1,421,688,384	58,103,590
1973	40,519	695,031,295	744,766,330	35,083,244
1974	86,915	1,959,276,138	1,371,122,565	60,191,505
1975	– 745	656,932,937	454,732,158	22,730,821
1976	87,639	2,127,289,907	1,676,990,366	78,232,572
1977	73,359	1,945,939,227	1,791,154,284	84,645,754
1978	84,435	2,914,455,693	2,252,541,209	113,459,335
1979	89,078	3,184,098,855	2,586,522,128	133,318,112
1980	51,180	3,161,051,347	2,621,907,827	136,820,243
1981	72,072	3,445,436,974	2,782,063,897	150,773,772

PERCENTAGE INCREASE ANNUALLY

Year of Earnings	Number of Returns	Adjusted Gross Income Reported	Taxable Income Reported	Tax Liability
1970	4.56%	9.33%	12.80%	15.08%
1971	– 13.38%	10.49%	2.69%	18.75%
1972	7.36%	16.68%	24.82%	29.70%
1973	2.82%	4.91%	10.42%	13.83%
1974	5.88%	13.19%	17.37%	20.84%
1975	– 0.05%	3.91%	4.91%	6.51%
1976	5.60%	12.17%	17.26%	21.05%
1977	4.42%	9.93%	15.72%	18.81%
1978	4.89%	13.52%	17.08%	21.22%
1979	4.92%	13.02%	16.53%	20.57%
1980	2.69%	11.43%	14.55%	17.51%
1981	3.70%	11.18%	13.47%	16.42%

NOTE: Returns are filed the year after earning. Statistical data is available the year after returns are filed.

Table 4.—MOTOR FUELS AND MOTOR CARRIERS: DETAILED REVENUE DATA FOR FISCAL YEAR ENDED IN 1983

MOTOR FUELS

GROSS TAXABLE GALLONAGE BY PRODUCE (1,000 G)	
Gasoline	2,831,430
Diesel fuel	518,450
Liquefied	14,601
Gasohol	166
Total, motor fuels	3,364,647
TAX REVENUES BY PRODUCT (DOLLARS)	
Gross collections	
Gasoline	212,434,170.00
Diesel fuel	38,921,062.00
LPG	1,097,728.00
Gasohol	12,454.00
Subtotal	252,465,414.00
Penalties and interest	147,198.48
Total	252,612,612.48
COMMISSIONS DEDUCTED BY DEALERS AND DISTRIBUTORS	
Gasoline	1,551,146.18
Diesel fuel	318,052.00
LPG	7,278.00
Gasohol	82.00
Total	1,876,558.18
REFUNDS AND OTHER ACCOUNTING ADJUSTMENTS	1,412,014.76
Tax revenue, motor fuels, net of commissions and refunds	249,323,949.54

MOTOR CARRIERS

SOURCE AND AMOUNT OF REVENUE (DOLLARS)	
Motor carrier fuel (mileage) tax	
Gross tax receipts	3,775,660.40
Interest and penalties	370,609.19
Subtotal	4,146,269.59
Adjustments (refunds, etc.)	3,997,318.92
Net receipts, mileage tax	148,950.67
MOTOR FUEL TRUCK REGISTRATION FEES	
Gross fees, 1982 decals	85,626.00
Gross fees, 1983 decals	1,313,298.00
Subtotal	1,398,924.00
Adjustments, net	551,465.38
Net receipt, motor fuel truck fees	1,950,389.38
MOTOR CARRIERS HIGHWAY USE TAX	
Truck and trailer registration fees	256,290.00
Highway and use trips fees	586,943.00
Adjustments, net	4,553.45
Net receipts, highway use tax	847,786.75
Total net receipts motor carriers tax and fees	2,947,126.80
MOTOR FUEL DISTRIBUTORS	
Net receipts, motor fuel distributors' fees	7,100.00

TABLE 5 — GEORGIA PERSONAL INCOME TAX — RETURNS BY INCOME CLASS — 1981 INCOME

GA	AGI	NO RETS.	% TOT. RETS	NET TAXABLE INC.	TOTAL NTI	AVERAGE NTI	TOTAL TAX	AVG. TAX	NO. DEP.
OVER	100,000	11,049	.5	1,458,584,136	6.2	132,010.51	88,902,476	8,046.20	21,743
OVER	50,000	59,801	3.0	2,904,102,035	12.4	48,562.77	159,719,130	2,670.84	100,842
OVER	30,000	248,298	12.3	6,761,180,232	28.9	27,230.10	341,676,765	1,376.08	366,743
OVER	25,000	140,671	7.0	2,690,748,177	11.5	19,127.95	125,959,919	895.42	188,595
OVER	20,000	178,802	8.8	2,708,008,347	11.6	15,145.29	118,601,409	663.31	220,690
OVER	15,000	223,046	11.0	2,478,070,290	10.6	11,110.13	97,117,020	435.41	236,014
OVER	14,000	52,699	2.6	461,518,551	2.0	8,757.63	16,341,899	310.10	50,240
OVER	13,000	57,006	2.8	452,611,946	1.9	7,939.72	15,393,419	270.03	52,658
OVER	12,000	62,025	3.1	447,539,691	1.9	7,215.47	14,608,614	235.50	54,790
OVER	11,000	66,216	3.3	429,202,106	1.8	6,481.85	13,266,241	200.35	56,142
OVER	10,000	71,161	3.5	408,737,698	1.7	5,743.84	11,863,182	166.71	58,188
OVER	9,000	77,130	3.8	386,788,781	1.7	5,014.76	10,424,067	135.15	60,350
OVER	8,000	80,190	4.0	340,027,463	1.5	4,240.27	8,451,510	105.39	60,020
OVER	7,000	85,016	4.2	289,618,463	1.2	3,406.63	6,522,754	76.72	59,039
OVER	6,000	77,686	3.8	198,817,595	.8	2,559.25	4,386,934	56.47	50,063
OVER	5,000	71,728	3.5	128,448,561	.5	1,790.77	2,274,452	31.71	40,170
OVER	4,000	69,086	3.4	79,096,365	.3	1,144.90	1,218,541	17.64	31,158
OVER	3,000	66,972	3.3	36,702,388	.2	548.03	445,296	6.65	22,683
OVER	2,000	63,171	3.1	4,349,383	.0	68.85	60,797	.96	16,032
OVER	1,000	60,753	3.0	2,164,473	.0	35.63	32,112	.53	11,430
TO	1,000	199,513	9.9	763,024,470	3.3	3,824.43	31,671,359	158.74	103,432
TOTALS	1,000	2,022,019		23,429,341,151		11,587.10	1,068,935,896	34.09	1,861,022

COUNTY NO TOT — STATISTICS FOR 1981 — SECTION 1 — BY COUNTY

TITLE OF FIELD	NUMBER	$ AMOUNT
FED. AGI	1923,958	34,392,998,488
ADJ TO FED	69,662	114,875,481
ADJ TO FED	265,714	233,091,428CR
GA. AGI	1923,748	34,254,338,431
DEDUCTIONS	1914,703	6,109,397,493
ITEMIZED	650,141	4,060,665,919
WITHHELD	1775,100	1,042,657,126
CR FROM EST	95,592	112,814,665
LOW INC CR	48,800	801,596
TOTAL CREDIT	1582,285	1,166,545,732
NO. G2S FOUND	2351,362	
NO DEPENDS	1861,022	
TP OVER 65	120,491	
ADJUSTMENTS	22,513	2,586,229

FOR OTHER YRS	NUMBER	$ AMOUNT
TOTAL RETURNS	25,640	
TOTAL TAX	9,104	2,451,412
TOTAL WITHHELD	19,802	8,055,249
TOTAL PENALTY	6,557	441,107
TOTAL INTEREST	6,647	315,222

	RESIDENT RETS	NON–RES RETS
JOINT	951,441	42,267
SEPARATE	32,540	2,464
SINGLE	744,408	16,839
HEAD–3000	213,845	3,921
HEAD–1500	14,082	327

Table 6.—DETAILS OF REVENUE FROM SELECTIVE EXCISE TAXES AND BUSINESS LICENSE FEES, FISCAL YEAR ENDED IN 1983

SOURCE OF REVENUE	AMOUNT
BEER	
Beer taxes	$ 52,278,356.89
Fines and forfeitures	94,263.06
Total	52,372,619.95
CIGAR AND CIGARETTE	
Stamp sales	83,993,896.46
Additional tax	1,438,811.30
Fines and forfeitures	164,399.85
Total	85,597,107.61
LIQUOR	
Stamp sales	37,603,052.00
Additional tax	118,216.13
Fines and forfeitures	68,819.92
Total	37,790,088.05
"MOTOR FUELS" (table 4)	249,323,949.54
WINE	
Wine taxes	11,621,878.84
Additional tax	
Fines and forfeitures	89,775.91
Total	11,711,654.75
TOTAL, SELECTIVE EXCISE TAXES	

* All figures are net of refunds and commissions

SOURCE OF REVENUE	AMOUNT
BEER DEALERS	
Brewer licenses	$ 4,000.00
Wholesaler licenses	43,000.00
Retailer licenses	650,850.00
Penalties	16,300.00
Net total, beer dealers	714,150.00
CIGAR AND CIGARETTE DEALERS	
Wholesaler licenses	10,450.00
Manufacturer representative licenses	3,170.00
Vending machine licenses	10,740.00
Net total, C/C dealers	24,360.00
LIQUOR DEALERS	
Distiller permits	11,100.00
Distiller licenses	4,000.00
Wholesaler licenses & permits	42,000.00
Retailer licenses	325,100.00
Penalties	6,950.00
Net total, liquor dealers	389,150.00
WINE DEALERS,	
Manufacturers and Importers	5,950.00
Wholesaler license	28,000.00
Retailer licenses	442,350.00
Penalties	9,025.00
Net total, wine dealers	485,325.00
Other license revenue	85,705.00
NET TOTAL, BUSINESS LICENSES FEES	1,698,690.00

Table 7.–SUMMARY OF REVENUES FROM MOTOR VEHICLE TAGS, TITLES, AND RELATED ITEMS FOR FISCAL YEARS ENDED IN 1981, 1982 AND 1983

(Because of rounding, dollar detail may not add to totals)

SOURCE OF REVENUE	Fiscal Year Ended June 30		
	1981	1982	1983
TOTAL AMOUNT OF NET * REVENUE (DOLLARS)	47,422,353	50,421,874	55,795,615
Tags, total	46,278,609	47,639,068	51,083,635
Sold by counties	23,808,298	34,287,885	41,329,691
Sold at State Office	22,470,311	13,351,183	9,753,944
Titles, total	1,143,744	2,782,806	4,711,979
Sold by Counties	535,492	1,599,180	2,694,984
Sold at State Office	608,252	1,183,626	2,017,015

*Net revenue amounts take account of refunds commissions retained by county tag agents and other accounting adjustments.

Table 8.–NUMBER OF MOTOR VEHICLE TAGS SOLD, BY MAJOR CATEGORY AND NUMBER OF TITLES SOLD IN CALENDAR YEARS 1980, 1981 AND 1982

SOURCE OF REVENUE	1980	1981	1982
TITLES SOLD, TOTAL NUMBER	1,306,022	1,315,753	1,240,551
By counties	684,468	684,180	648,053
At State Office	621,554	631,573	592,498
LICENSE TAGS SOLD, TOTAL NUMBER	4,176,680	4,221,815	4,291,508
By counties	4,066,148	4,185,505	4,254,853
At State Office	110,532	36,310	36,655
TAGS BY MAJOR CATEGORY			
Passenger cars, total	2,917,668	2,935,301	2,980,954
Counties	2,839,290	2,909,353	2,954,884
State Office	78,378	25,948	26,070
Motorcycles, total	108,453	112,517	114,710
Counties	107,342	111,737	113,930
State Office	1,111	780	780
Trucks, total	841,060	955,073	869,865
Counties	811,492	846,989	861,633
State Office	29,568	8,085	8,232
Trailers	302,167	311,642	318,446
Counties	300,774	310,229	316,958
State Office	1,393	1,413	1,488
OTHER MOTOR VEHICLE TAGS	7,332	7,282	7,533

Table 9.—TAXABLE VALUES AND TAX RATES, STATE OF GEORGIA FOR GENERAL PROPERTY AND PUBLIC UTILITIES, SELECTED YEARS, 1900 – 1982

Year	State rate (per $1000 value)	Net Taxable values (in thousands of dollars)				
		Grand Total	Public utilities	General property (net of exemptions)		
				Total	Real Estate	Personalty
1900	5.26	433,324	45,169	388,154	237,548	150,007
1910	5.00	766,887	124,337	642,550	389,394	253,156
1920	5.00	1,346,883	165,410	1,181,473	714,151	467,322
1930	5.00	1,303,460	216,232	1,087,228	776,073	311,155
1940	5.00	917,613	165,146	752,467	500,610	251,857
1950	5.00	1,487,322	247,148	1,240,174	669,405	570,769
1960	.25	3,031,874	423,707	2,608,168	1,560,867	1,047,301
1965	.25	4,933,618	597,128	4,336,490	2,780,518	1,555,971
1969	.25	10,119,003	1,045,540	9,073,463	6,462,860	2,610,603
1970	.25	11,148,618	1,157,333	9,991,285	6,945,928	3,045,357
1971	.25	11,858,098	1,293,035	10,565,063	7,468,520	3,096,543
1972	.25	15,575,862	1,503,348	14,072,514	10,473,067	3,599,447
1973	.25	18,658,879	1,839,652	16,819,227	12,550,791	4,225,330
1974	.25	21,357,096	2,139,682	19,217,414	14,359,077	4,858,337
1975	.25	23,768,092	2,511,472	21,256,620	15,752,237	5,504,383
1976	.25	25,497,512	2,720,532	22,776,980	16,843,848	5,933,132
1977	25	27,767,805	2,970,871	24,796,934	18,275,088	6,521,846
1978	25	29,969,721	3,164,155	26,805,566	19,528,033	7,277,533
1979	.25	34,861,265	3,624,315	31,236,950	22,307,642	8,929,308
1980	.25	39,169,188	3,834,604	35,334,584	25,323,247	10,011,336
1981	.25	43,647,783	4,128,671	39,519,112	29,319,208	10,199,904
1982	.25	48,742,548	4,682,122	44,060,426	32,014,161	12,046,265

Note: Because of rounding, detail may not add to totals.

Table 10.—SUMMARY OF NET PROPERTY TAX COLLECTIONS BY CATEGORY, FISCAL YEAR ENDED IN 1983

(State taxes only, net of refunds and commissions)

Property tax category	Dollars
General property (real and tangible personal)	$ 12,290,513.96
Public utilities, ad valorem tax --	
Airlines	35,566.21
Railroads	49,296.65
Pipeline	39,159.19
Telephone and telegraph companies	349,277.33
Electric light and power companies	615,929.55
Water and gas companies	39,085.09
Equipment companies	16,751.40
Total, public utilities, ad valorem	1,145,065.44
Intangible recording fees	132,249.52
Intangible property tax	60,737.99
Interest and other property tax revenue	101,269.61
Total	13,729,836.52

TABLE 11.—TAXABLE VALUES OF GENERAL PROPERTY, PUBLIC UTILITIES, AND INTANGIBLES, BY CLASS OF PROPERTY, 1981 AND 1982 (DOLLARS)

CLASS OF PROPERTY	ASSESSED VALUES		NET CHANGE
	1981	1982	1981 to 1982
GENERAL PROPERTY - -			
Real Estate	31,755,023,477	35,333,304,831	3,578,281,354
Bank Shares	397,694,060	440,580,438	42,886,378
Motor Vehicles	3,203,916,533	3,597,554,099	393,637,566
Other personal tangible property	6,598,293,380	8,008,130,117	1,409,836,737
Total, gross value	41,954,927,450	47,379,569,485	5,424,642,035
Exemptions, homestead	2,435,815,219	3,319,143,275	883,328,056
Total net taxable value, general property	39,519,112,231	44,060,426,210	4,541,313,979
PUBLIC UTILITIES – GROSS (1)			
Airline flight equipment	131,291,000	143,146,000	11,855,000
Railroads (1)	346,344,000	354,012,000	7,668,000
Pipeline companies	154,704,000	166,581,000	11,877,000
Gas and water companies	140,266,000	155,643,000	15,377,000
Telephone and telegraph companies	1,294,174,000	1,414,543,000	120,369,000
Electric light and power companies	2,472,777,000	2,775,220,000	302,443,000
Equipment car companies	75,282,000	77,207,000	1,925,000
Total taxable value public utilities (1)	4,614,838,000	5,086,352,000	471,514,000
INTANGIBLE PROPERTY DIGESTS (3)			
Money	5,558,935,400	6,359,887,500	800,952,100
Real Estate mortgage notes, short term	76,101,040	107,335,000	31,233,960
Accounts receivable, etc. (2)	10,375,444,600	11,034,150,600	658,706,000
Stocks	5,578,751,960	5,539,210,510	39,541,450
Bonds	1,559,796,540	1,670,377,930	110,581,230
Other (patents, collateral loans)	64,069,540	67,008,330	2,938,790
Total taxable value intangible property (3)	23,213,099,240	24,777,969,870	1,564,870,630
GRAND TOTAL TAXABLE VALUE (1)	67,347,049,471	73,924,748,080	6,577,698,609

(1) Gross public utility value includes pollution control and motor vehicles which are excluded from net utility digest.

(2) Includes all notes and mortgages not secured by real estate.

(3) These figures are computer prepared without consideration for charge-offs or refunds.

TABLE 12 - 1981 PERSONAL INCOME TAX DATA – 1981 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Appling	15,565	4,670	30	63,406,123	13,577	40,301,287	1,688,641	362
Atkinson	6,141	1,667	27	18,986,014	11,389	11,681,222	454,303	273
Bacon	9,379	2,709	29	34,960,458	12,905	21,382,044	872,905	322
Baker	3,808	917	24	11,113,054	12,119	6,830,002	278,481	304
Baldwin	34,686	11,009	32	184,508,751	16,760	125,817,357	5,588,669	508
Banks	8,702	2,284	26	29,110,060	12,745	18,132,521	723,070	317
Barrow	21,293	8,097	38	119,077,917	14,706	77,161,165	3,336,636	412
Bartow	40,760	15,249	37	238,586,206	15,646	158,138,592	6,923,360	454
Ben Hill	16,000	4,976	31	73,100,024	14,691	46,561,431	2,008,515	404
Berrien	13,525	4,022	30	54,451,450	13,538	34,795,302	1,452,286	361
Bibb	151,085	52,760	35	946,454,480	17,939	641,872,029	29,465,160	558
Bleckley	10,767	3,484	32	50,808,604	14,583	32,914,464	1,432,449	411
Brantley	8,701	2,363	27	32,696,542	13,837	20,967,702	857,918	363
Brooks	15,255	3,513	23	41,810,310	11,902	25,068,763	1,038,178	296
Bryan	10,175	3,192	31	48,648,890	15,241	31,875,296	1,368,403	429
Bulloch	35,785	10,511	29	158,323,573	15,063	102,632,364	4,491,680	427
Burke	19,349	5,676	29	74,795,306	13,177	47,034,348	1,983,428	349
Butts	13,665	4,376	32	62,600,395	14,305	39,908,339	1,708,776	390
Calhoun	5,717	1,740	30	23,415,665	13,457	14,703,845	625,296	359
Camden	13,371	4,242	32	68,746,602	16,206	45,819,021	2,024,931	477
Candler	7,518	2,114	28	27,222,136	12,877	16,682,263	700,953	332
Carroll	56,346	20,164	36	314,646,005	15,604	205,824,417	9,018,104	447
Catoosa	36,991	9,576	26	161,574,351	16,873	106,347,389	4,758,171	497
Charlton	7,343	1,695	23	25,233,734	14,887	16,112,474	681,170	402
Chatham	202,226	67,935	34	1,211,556,493	17,834	826,864,365	38,079,393	561
Chattahoochee	21,732	863	4	9,395,701	10,887	5,912,230	223,784	259
Chattooga	21,556	7,324	34	99,228,703	13,548	62,949,440	2,625,624	358
Cherokee	51,699	18,212	35	332,728,133	18,270	223,223,335	10,028,462	551
Clarke	74,498	25,248	34	410,383,739	16,254	275,675,605	12,521,550	496
Clay	3,553	757	21	10,883,819	14,378	7,300,796	324,467	429
Clayton	150,357	58,499	39	1,108,827,739	18,955	761,251,350	35,525,253	605
Clinch	6,660	1,717	26	24,371,998	14,195	15,642,370	654,825	381
Cobb	297,694	127,495	43	2,713,704,245	21,285	1,918,337,686	91,159,616	715
Coffee	26,894	7,514	28	100,778,589	13,412	62,671,210	2,647,409	352
Colquitt	35,376	10,695	30	154,864,628	14,480	99,580,028	4,314,859	403
Columbia	40,118	13,346	33	242,297,538	18,155	161,380,370	7,255,837	544
Cook	13,490	3,880	29	49,670,730	12,802	30,535,043	1,257,621	324
Coweta	39,268	14,467	37	252,669,130	17,465	168,571,824	7,597,814	525
Crawford	7,684	1,925	25	28,019,305	14,555	17,911,320	765,174	397
Crisp	19,489	6,308	32	86,385,839	13,695	54,333,907	2,328,317	369
Dade	12,318	2,577	21	42,572,772	16,520	28,068,686	1,211,361	470
Dawson	4,774	1,833	38	26,875,923	14,662	17,077,999	720,969	393
Decatur	25,495	6,880	27	99,059,757	14,398	62,622,636	2,666,632	388
DeKalb	483,024	185,139	38	3,744,977,263	20,228	2,608,863,202	123,952,522	670
Dodge	16,955	5,335	31	72,069,945	13,509	45,619,697	1,938,848	363
Dooly	10,826	2,942	27	39,548,204	13,443	25,070,820	1,067,977	363
Dougherty	100,976	32,812	32	583,847,534	17,794	393,967,233	17,940,560	547
Douglas	54,573	19,545	36	370,978,158	18,981	248,313,650	11,227,198	574
Early	13,158	3,338	25	50,144,817	15,022	32,989,091	1,462,398	438
Echols	2,297	423	18	6,170,328	14,587	4,029,291	168,296	398
Effingham	18,327	5,437	30	94,643,168	17,407	64,394,026	2,921,300	537
Elbert	18,758	6,647	35	87,668,306	13,189	55,089,822	2,278,735	343
Emanuel	20,795	6,142	30	77,623,388	12,638	47,153,113	1,946,448	317
Evans	8,428	2,564	30	35,827,023	13,973	22,735,560	980,809	383
Fannin	14,748	4,278	29	56,125,506	13,120	35,804,433	1,472,991	344

TABLE 12 - 1981 PERSONAL INCOME TAX DATA – 1981 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Fayette	29,043	11,475	40	281,299,097	24,514	194,876,724	9,542,186	824
Floyd	79,800	28,513	36	478,119,165	16,768	315,582,259	14,066,605	493
Forsyth	27,958	9,425	34	173,064,519	18,362	116,881,764	5,333,216	566
Franklin	15,185	5,427	36	70,947,819	13,073	44,055,009	1,777,974	328
Fulton	589,904	243,970	41	4,862,105,344	19,929	3,363,034,608	163,153,475	669
Gilmer	11,110	3,725	34	47,967,219	12,877	29,803,334	1,208,836	325
Glascock	2,382	764	32	10,072,191	13,183	6,618,847	277,027	363
Glynn	54,981	19,835	36	347,308,476	17,510	232,066,073	10,641,033	536
Gordon	30,070	11,066	37	165,781,591	14,981	109,405,384	4,616,260	417
Grady	19,854	5,414	27	71,409,622	13,190	43,746,607	1,805,496	333
Greene	11,391	3,665	32	45,856,765	12,512	27,702,962	1,130,872	309
Gwinnett	166,903	69,027	41	1,522,424,461	22,055	1,061,088,909	50,320,426	729
Habersham	25,020	8,774	35	126,254,885	14,390	80,546,284	3,374,614	385
Hall	75,649	29,480	39	487,813,529	16,547	322,822,561	14,584,775	495
Hancock	9,466	2,452	26	27,990,746	11,415	16,536,064	640,219	261
Haralson	18,422	6,561	36	97,112,175	14,801	62,697,197	2,655,034	405
Harris	15,464	4,819	31	75,413,288	15,649	48,767,164	2,130,943	442
Hart	18,585	5,427	29	78,381,122	14,443	50,740,106	2,346,961	432
Heard	6,520	1,915	29	25,766,179	13,455	16,783,130	685,281	358
Henry	36,309	13,579	37	253,467,270	18,666	169,210,504	7,678,405	565
Houston	77,605	26,245	34	495,582,352	18,883	345,543,778	16,088,878	613
Irwin	8,988	2,300	26	30,997,805	13,477	20,097,626	882,208	384
Jackson	25,343	8,969	35	121,583,905	13,556	76,412,489	3,163,838	353
Jasper	7,553	2,299	30	34,119,082	14,841	23,116,901	1,002,447	436
Jeff Davis	11,473	3,883	34	52,793,519	13,596	34,037,844	1,431,462	369
Jefferson	18,403	5,646	31	72,962,480	12,923	45,855,220	1,911,800	339
Jenkins	8,841	2,404	27	30,471,570	12,675	18,677,841	770,147	320
Johnson	8,660	2,540	29	30,516,713	12,014	18,763,801	764,329	301
Jones	16,579	4,704	28	79,652,857	16,933	53,849,032	2,401,499	511
Lamar	12,215	3,929	32	55,192,287	14,047	34,184,825	1,432,332	365
Lanier	5,654	1,344	24	17,364,035	12,920	10,609,286	429,756	320
Laurens	36,990	12,134	33	183,810,651	15,148	119,257,481	5,155,506	425
Lee	11,684	3,553	30	61,518,287	17,314	40,599,667	1,808,914	509
Liberty	37,583	5,883	16	83,536,381	14,199	54,099,805	2,280,154	388
Lincoln	6,949	2,232	32	27,363,712	12,260	16,896,288	687,699	308
Long	4,524	1,063	23	14,784,700	13,908	9,584,167	400,605	377
Lowndes	67,972	20,009	29	315,973,694	15,792	206,358,413	9,076,818	454
Lumpkin	10,762	3,286	31	45,601,074	13,877	29,285,652	1,217,481	371
Macon	14,003	3,776	27	50,393,940	13,346	31,700,739	1,368,129	362
Madison	17,747	6,003	34	86,532,044	14,415	55,216,976	2,300,543	383
Marion	5,297	1,430	27	18,505,999	12,941	11,734,683	495,190	346
McDuffie	18,546	6,559	35	89,946,840	13,713	56,573,642	2,375,258	362
McIntosh	8,046	2,182	27	27,024,086	12,385	16,518,534	668,551	306
Meriwether	21,229	6,701	32	92,548,306	13,811	59,452,392	2,509,086	374
Miller	7,038	1,799	26	24,054,089	13,371	15,165,351	642,029	357
Mitchell	21,114	6,319	30	80,771,815	12,782	49,370,511	2,057,412	326
Monroe	14,610	4,533	31	71,675,888	15,812	47,226,615	2,094,651	462
Montgomery	7,011	1,882	27	23,784,667	12,638	15,186,809	636,151	338
Morgan	11,572	3,811	33	53,459,613	14,028	33,984,402	1,491,477	391
Murray	19,685	7,125	36	100,234,373	14,068	64,854,076	2,694,831	378
Muscogee	170,108	52,676	31	881,182,680	16,728	580,406,550	26,031,689	494
Newton	34,489	12,495	36	204,468,928	16,364	133,670,233	6,045,169	484
Oconee	12,427	4,266	34	74,688,316	17,508	49,966,243	2,236,728	524
Oglethorpe	8,929	2,663	30	36,286,041	13,626	22,917,638	964,112	362
Paulding	26,042	8,516	33	145,339,370	17,067	96,397,265	4,248,862	499

TABLE 12 - 1981 PERSONAL INCOME TAX DATA – 1981 EARNINGS BY COUNTY OF RESIDENCE
(Money Amounts In Dollars)

COUNTY	POPULATION 1980 CENSUS	NUMBER OF RETURNS TABULATED		ADJUSTED GROSS INCOME LESS DEFICIT		NET TAXABLE INCOME	AMOUNT OF TAX LIABILITY	
		TOTAL	Per 100 Residents	TOTAL	AVG. PER RETURN		TOTAL	AVG. PER RETURN
Peach	19,151	5,792	30	99,397,181	17,161	66,248,517	2,989,565	516
Pickens	11,652	4,091	35	57,282,831	14,002	36,964,028	1,532,702	375
Pierce	11,897	3,573	30	48,200,112	13,490	30,116,282	1,268,421	355
Pike	8,937	2,830	32	41,762,318	14,757	26,298,534	1,121,922	396
Polk	32,386	11,351	35	168,780,597	14,869	110,965,055	4,723,238	416
Pulaski	8,950	2,719	30	40,779,706	14,998	26,407,108	1,165,988	429
Putnam	10,295	3,471	34	54,721,761	15,765	36,527,292	1,612,341	465
Quitman	2,357	445	19	6,130,027	13,775	4,084,636	185,389	417
Rabun	10,466	3,536	34	46,579,500	13,173	28,981,431	1,189,981	337
Randolph	9,599	2,417	25	30,343,463	12,554	19,019,014	810,135	335
Richmond	181,629	57,193	31	942,560,617	16,480	631,702,837	28,531,909	499
Rockdale	36,747	13,723	37	276,330,949	20,136	186,173,061	8,697,805	634
Schley	3,433	915	27	12,914,473	14,114	8,330,375	356,726	390
Screven	14,043	4,054	29	56,424,487	13,918	35,911,158	1,504,035	371
Seminole	9,057	2,557	28	35,921,138	14,048	22,836,747	984,551	385
Spalding	47,899	17,150	36	271,703,107	15,843	176,301,450	7,753,404	452
Stephens	21,763	8,004	37	114,698,515	14,330	73,278,426	3,061,391	382
Stewart	5,896	1,461	25	18,831,742	12,890	11,871,086	521,498	357
Sumter	29,360	8,915	30	136,866,212	15,352	89,101,608	3,906,498	438
Talbot	6,536	1,918	29	23,160,154	12,075	14,008,859	553,993	289
Taliaferro	2,032	609	30	6,487,791	10,653	3,913,644	155,918	256
Tattnall	18,134	4,810	27	63,610,940	13,225	40,468,455	1,696,024	353
Taylor	7,902	2,310	29	31,979,782	13,844	20,468,547	868,809	376
Telfair	11,445	3,783	33	46,908,683	12,400	28,539,530	1,166,611	308
Terrell	12,017	3,412	28	45,121,381	13,224	28,653,513	1,223,210	358
Thomas	38,098	12,368	32	191,888,693	15,515	123,210,252	5,402,603	437
Tift	32,862	10,366	32	158,049,895	15,247	102,514,495	4,518,063	436
Toombs	22,592	7,024	31	102,183,832	14,548	66,518,828	2,920,526	416
Towns	5,638	1,729	31	20,228,290	11,699	12,259,440	485,678	281
Treutlen	6,087	1,713	28	20,490,243	11,962	12,464,548	505,189	295
Troup	50,003	17,999	36	283,020,691	15,724	186,348,614	8,157,150	453
Turner	9,510	2,883	30	34,902,679	12,106	21,414,509	900,578	312
Twiggs	9,354	2,309	25	34,553,986	14,965	22,494,361	963,624	417
Union	9,390	2,837	30	32,879,346	11,589	19,560,710	775,072	273
Upson	25,998	9,440	36	131,495,898	13,930	84,649,118	3,906,506	414
Walker	56,470	17,008	30	272,943,257	16,048	180,347,358	7,830,950	460
Walton	31,211	10,636	34	162,709,038	15,298	104,460,945	4,496,950	423
Ware	37,180	11,632	31	183,624,205	15,786	121,853,215	5,319,074	457
Warren	6,583	1,896	29	23,739,751	12,521	14,798,584	598,559	316
Washington	18,842	5,603	30	84,900,314	15,153	55,471,163	2,441,063	436
Wayne	20,750	6,477	31	102,865,902	15,882	68,151,092	3,003,924	464
Webster	2,341	594	25	8,502,707	14,314	5,745,417	254,527	428
Wheeler	5,155	1,400	27	16,365,197	11,689	9,930,732	399,206	285
White	10,120	3,582	35	45,690,930	12,756	28,144,393	1,160,601	324
Whitfield	65,780	25,761	39	421,851,794	16,376	280,985,868	12,450,406	483
Wilcox	7,682	2,104	27	26,395,505	12,545	17,318,775	722,268	343
Wilkes	10,951	3,859	35	53,108,648	13,762	34,388,712	1,443,580	374
Wilkinson	10,368	3,106	30	52,826,277	17,008	36,443,010	1,617,979	521
Worth	18,064	5,339	30	76,897,827	14,403	49,044,342	2,116,060	396
Other		119,760		883,273,426	7,375	930,609,437	38,569,585	322
Total	5,464,265	2,022,019	37	34,254,338,431	16,941	23,429,341,151	1,068,935,896	529

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1982

COUNTY	SALES & USE DATE (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Appling	1,965,384	76,730	395	1,031	128,084	121,007	289,192	7,222	3,877	1,176	224	21	12,520
Atkinson	571,870	21,070	414	831	47,845	45,448	2,708	2,622	1,468	282	76	5	4,453
Bacon	1,861,524	46,450	417	728	78,248	73,947	4,662	4,358	2,318	555	131	14	7,374
Baker	245,911	10,315	234	272	72,324	70,809	3,151	2,117	953	219	90	2	3,381
Baldwin	5,087,879	402,553	413	892	174,111	160,047	20,878	15,118	4,732	1,750	581	22	22,203
Banks	775,611	30,274	612	1,029	81,174	76,253	5,741	6,170	2,857	734	234	12	10,007
Barrow	2,954,375	155,520	406	816	158,369	148,087	14,393	12,882	4,888	1,829	662	54	20,315
Bartow	6,642,932	377,680	468	1,251	364,472	344,669	173,857	23,386	9,145	2,747	1,249	54	36,581
Ben Hill	2,227,623	183,147	335	1,217	120,464	110,383	5,249	7,437	2,819	1,022	296	8	11,582
Berrien	1,527,085	380,409	293	4,002	112,348	106,762	5,596	6,667	3,446	670	227	9	11,019
Bibb	37,649,973	3,858,710	391	507	1,027,542	934,751	97,378	76,378	16,837	7,278	2,277	192	102,962
Bleckley	1,102,436	62,428	369	886	62,385	57,077	4,629	5,070	2,159	768	172	6	8,175
Brantley	621,779	14,043	467	1,210	69,889	65,570	6,266	4,030	2,381	767	164	6	7,348
Brooks	1,231,923	56,257	275	616	147,256	140,766	5,585	6,800	3,336	721	140	24	11,021
Bryan	1,591,200	42,417	892	4,154	68,447	64,241	6,364	5,125	2,271	741	226	11	8,374
Bulloch	5,630,606	348,884	448	959	280,874	266,698	12,166	17,279	6,666	1,736	801	43	26,525
Burke	1,954,817	106,922	379	1,111	160,754	153,915	333,655	8,550	3,683	1,018	266	17	13,534
Butts	2,183,096	77,523	565	1,804	76,864	71,167	8,949	7,047	2,435	707	289	15	10,493
Calhoun	466,017	15,439	239	748	77,487	75,175	3,531	2,365	1,083	314	65	3	3,830
Camden	1,896,316	865,860	606	494	154,779	149,175	22,899	7,001	2,677	1,322	256	15	11,271
Candler	1,355,662	79,361	368	1,236	61,251	57,919	3,399	3,658	1,912	386	122	8	6,086
Carroll	9,078,363	716,880	552	381	290,757	254,402	34,473	29,221	10,559	2,980	1,230	72	44,062
Catoosa	3,834,456	387,922	636	1,240	244,856	225,454	10,604	22,665	7,559	1,659	1,012	15	32,910
Charlton	700,602	46,168	259	1,017	87,171	83,603	6,366	3,257	1,717	533	90	5	5,602
Chatham	50,661,672	10,814,165	463	718	1,645,045	1,549,790	126,134	106,726	21,574	12,368	3,271	296	144,235
Chattahoochee	337,203	9,844	552	6,270	11,692	10,994	1,797	1,268	456	145	91	4	1,964
Chattooga	2,223,793	699,293	270	962	147,223	134,978	9,589	10,571	4,174	1,035	418	19	16,217
Cherokee	4,985,763	147,191	481	232	412,799	384,677	20,774	31,376	12,896	4,479	1,572	72	50,395
Clarke	18,633,948	1,296,633	501	787	567,578	535,258	38,161	34,334	7,160	2,637	1,381	104	45,616
Clay	389,639	40,494	450	1,170	30,634	29,393	1,447	1,547	705	202	35	1	2,490
Clayton	24,890,496	1,272,174	835	2,103	1,621,712	1,526,734	226,502	95,064	25,233	11,428	5,227	310	137,262
Clinch	721,208	34,834	364	1,609	70,315	67,496	8,689	2,587	1,707	448	77	5	4,824
Cobb	69,950,003	6,835,887	808	497	3,242,663	3,011,917	196,278	212,425	42,802	22,900	9,757	438	288,322
Coffee	3,929,678	206,145	380	939	198,705	187,954	9,442	11,956	5,843	1,650	465	19	19,933
Colquitt	5,698,661	336,027	376	620	297,026	281,381	16,292	16,962	7,038	2,145	490	34	26,669

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1982

COUNTY	SALES & USE DATE (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSEN-GER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Columbia	2,312,235	219,931	975	1,201	301,630	276,944	19,916	23,208	6,358	3,656	1,067	88	34,377
Cook	1,561,160	229,682	286	1,200	103,047	96,986	7,045	5,782	2,598	857	195	14	9,446
Coweta	6,070,018	425,798	499	566	315,996	274,636	106,713	24,627	7,633	2,337	1,058	40	35,735
Crawford	382,308	14,995	322	1,106	54,433	51,206	4,857	4,047	1,868	535	125	10	6,585
Crisp	4,852,973	257,829	450	973	167,154	159,716	6,600	8,819	3,650	1,164	539	15	14,187
Dade	1,208,061	169,348	501	1,533	73,255	67,370	6,157	6,085	2,604	460	205	12	9,366
Dawson	498,410	26,483	458	1,157	75,580	72,540	2,691	7,898	3,063	804	540	12	12,317
Decatur	3,311,352	1,278,647	449	2,445	254,570	243,756	14,107	11,095	4,594	1,905	350	20	17,964
DeKalb	136,261,442	9,334,583	808	1,475	4,963,293	4,654,687	224,303	296,525	40,404	21,080	9,255	832	368,096
Dodge	1,777,874	142,463	390	631	79,991	71,390	9,684	7,648	3,257	895	195	20	12,015
Dooly	1,510,978	55,803	499	2,409	136,899	131,355	6,913	4,590	2,421	630	185	11	7,837
Dougherty	23,342,059	3,602,900	506	2,582	782,809	749,751	53,357	46,424	11,989	5,977	1,832	116	66,338
Douglas	7,191,719	313,175	971	6,281	373,874	342,105	31,429	32,319	10,418	3,599	1,780	75	48,191
Early	1,459,976	1,703,622	350	652	198,315	193,947	18,731	5,195	2,415	748	144	10	8,512
Echols	29,946	1,054	194	91	37,151	36,157	3,790	1,004	665	142	33	1	1,845
Effingham	1,136,400	42,857	685	2,224	123,206	114,332	52,405	9,464	4,388	2,012	524	15	16,403
Elbert	2,882,785	160,365	449	465	132,475	122,106	9,515	9,400	4,402	2,131	358	19	16,310
Emanuel	2,461,581	98,935	365	1,149	154,989	145,881	9,132	9,192	3,783	872	260	19	14,126
Evans	1,610,781	162,217	415	3,151	57,511	54,088	3,151	4,095	1,930	540	121	17	6,703
Fannin	1,876,353	66,932	498	1,585	98,459	88,175	4,114	7,977	3,741	648	320	11	12,697
Fayette	2,434,026	127,896	938	1,938	314,566	298,178	16,325	23,895	8,261	3,037	1,464	65	36,722
Floyd	15,978,960	1,129,887	448	424	611,399	541,531	95,319	43,291	13,151	4,125	1,967	130	62,664
Forsyth	3,946,758	119,334	771	3,779	276,359	255,663	12,557	18,892	7,631	2,664	760	27	29,974
Franklin	2,143,147	97,744	406	374	101,867	92,281	5,761	9,944	4,316	1,225	465	23	15,973
Fulton	225,019,225	21,104,096	330	676	6,355,677	5,899,307	525,292	292,066	48,296	20,657	7,471	663	369,153
Gilmer	1,798,536	88,063	627	2,985	78,368	72,598	7,902	6,625	3,430	603	276	19	10,953
Glascock	75,959	6,924	165	741	21,764	20,537	2,440	1,165	602	141	53	2	1,963
Glynn	15,853,646	3,564,653	593	1,080	671,805	617,138	57,231	29,971	7,541	4,203	1,044	80	42,839
Gordon	3,735,866	747,757	476	3,911	233,844	217,777	12,933	15,856	6,732	1,735	761	25	25,109
Grady	2,375,599	141,154	359	759	174,815	165,740	5,458	8,600	4,189	1,295	289	22	14,395
Greene	1,396,664	47,812	471	697	80,673	75,449	8,741	4,836	1,963	521	138	9	7,467
Gwinnett	29,401,789	1,294,974	1,234	3,980	2,077,361	1,872,346	90,953	112,049	29,003	13,523	5,460	263	160,298
Habersham	4,012,014	287,214	440	1,835	164,417	151,077	16,251	13,302	5,768	1,638	485	16	21,209
Hall	16,153,407	1,067,643	570	437	748,130	711,751	38,081	41,955	14,118	4,793	1,558	118	62,542
Hancock	505,735	16,341	302	948	69,139	66,505	26,619	3,514	1,349	179	76	2	5,120

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1982

COUNTY	SALES & USE DATE (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Haralson	1,947,042	87,820	338	802	115,636	105,116	18,690	10,865	4,264	1,071	468	26	16,694
Harris	1,480,346	68,734	526	1,075	139,586	131,914	15,357	8,954	3,398	845	418	19	13,634
Hart	2,174,110	279,630	521	623	130,601	118,580	11,613	9,772	3,649	1,003	388	16	14,828
Heard	349,034	20,123	458	742	46,987	43,804	137,040	3,437	1,709	431	151	3	5,731
Henry	3,929,246	187,171	809	1,098	315,120	284,046	27,819	23,953	8,822	2,790	1,213	73	36,851
Houston	10,603,194	1,211,359	555	1,781	474,886 *	438,589	27,458	45,033	10,570	5,475	2,334	157	63,569
Irwin	791,498	24,691	323	707	85,932	82,181	6,545	3,660	2,055	472	147	2	6,336
Jackson	4,082,696	300,634	487	516	181,677	170,234	12,647	13,234	5,180	1,343	558	39	20,354
Jasper	538,746	50,709	337	4,028	68,241	64,589	10,583	4,450	1,925	637	207	10	7,229
Jeff Davis	1,627,768	862,786	447	2,725	112,714	107,784	6,941	5,441	2,564	874	110	17	9,006
Jefferson	2,428,746	143,686	471	1,336	123,368	116,054	10,754	7,608	3,237	822	201	15	11,883
Jenkins	925,469	25,147	295	698	68,530	64,631	6,892	3,762	1,712	393	110	7	5,984
Johnson	718,490	28,545	299	651	43,100	38,710	3,557	4,150	1,773	464	83	6	6,476
Jones	1,181,020	75,651	614	631	116,801	109,164	18,014	10,504	3,784	1,404	563	25	16,280
Lamar	1,280,355	80,623	310	420	91,500	85,908	7,574	6,523	2,167	587	252	33	9,562
Lanier	474,487	17,759	339	872	35,060	32,738	2,095	2,411	1,266	267	75	2	4,021
Laurens	6,527,350	1,027,410	469	2,514	304,147	289,176	17,873	18,486	7,118	2,075	526	42	28,247
Lee	588,107	99,485	780	3,435	121,678	117,757	6,201	5,786	2,599	1,186	306	17	9,894
Liberty	3,385,746	298,531	761	9,693	142,482	136,404	14,354	13,701	3,840	1,471	921	43	19,976
Lincoln	447,617	38,224	325	1,718	45,796	42,475	2,181	3,205	1,462	580	88	15	5,350
Long	151,393	14,372	255	1,321	47,533	45,549	3,243	2,089	1,101	308	66	5	3,569
Lowndes	14,290,736	1,907,274	476	692	486,376	459,937	36,028	33,706	10,482	3,593	1,417	103	49,301
Lumpkin	899,094	25,324	403	1,318	88,398	81,767	8,829	6,174	2,933	829	343	19	10,298
Macon	1,603,725	227,420	407	2,083	169,977	164,829	5,651	5,902	2,480	755	149	19	9,305
Madison	702,076	20,605	390	1,773	111,523	102,409	19,279	10,012	4,433	1,330	549	28	16,352
Marion	379,383	14,416	350	2,080	50,815	48,821	2,173	2,347	1,138	201	73	5	3,764
McDuffie	2,238,763	113,498	309	614	122,233	114,156	6,781	9,233	3,491	1,157	352	13	14,246
McIntosh	865,709	26,139	449	669	57,638	53,708	4,244	3,728	1,444	524	113	17	5,826
Meriwether	2,518,493	281,234	431	1,636	129,923	121,157	10,979	11,337	3,890	846	387	32	16,492
Miller	661,858	25,649	319	718	93,834	90,497	3,117	2,909	1,664	419	74	6	5,072
Mitchell	2,615,085	89,106	382	608	183,015	174,808	11,095	8,736	3,860	1,351	246	21	14,214
Monroe	1,841,747	104,954	554	988	107,689 *	91,837	234,167	7,586	2,717	604	264	16	11,187
Montgomery	353,991	19,265	401	1,290	60,951	57,760	3,920	3,005	1,572	530	92	4	5,203
Morgan	1,836,293	314,753	545	5,733	112,217	107,456	8,066	5,922	2,675	668	257	19	9,541
Murray	1,518,279	502,230	416	9,925	130,652	121,081	8,060	9,704	5,152	1,256	535	15	16,662

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1982

COUNTY	SALES & USE DATE (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Muscogee	35,403,298	2,605,492	371	613	1,038,785	932,264	71,232	92,858	18,575	7,918	3,327	220	122,898
Newton	4,358,878	196,383	423	806	232,563	212,691	12,466	19,381	6,150	1,948	676	40	28,195
Oconee	724,436	17,474	500	542	100,690	94,403	6,783	7,720	3,021	1,075	360	30	12,206
Oglethorpe	520,747	11,337	365	3,622	82,430	77,834	3,637	5,144	2,417	663	195	9	8,428
Paulding	1,996,693	37,280	550	2,159	167,710	153,229	15,095	16,639	7,983	2,089	771	60	27,542
Peach	2,322,422	308,336	376	1,725	106,462	99,157	5,679	8,570	2,876	1,169	322	37	12,974
Pickens	2,237,341	106,482	587	1,336	107,426	100,803	6,958	5,966	3,214	687	321	7	10,195
Pierce	1,036,973	21,530	336	437	104,833	98,640	6,558	5,627	3,025	956	199	8	9,815
Pike	330,094	11,693	370	1,629	68,378	63,573	3,896	5,595	2,425	586	272	17	8,895
Polk	3,918,926	249,394	332	853	218,230	183,714	16,218	17,154	6,295	1,605	687	46	25,787
Pulaski	1,094,011	45,729	233	454	69,388	65,434	3,440	4,165	1,726	650	154	12	6,707
Putnam	1,213,073	55,024	460	514	72,147	67,650	95,737	5,445	2,311	803	196	6	8,761
Quitman	105,094	3,328	432	171	14,706	13,835	950	823	360	131	11	4	1,329
Rabun	1,354,927	47,361	449	799	130,866	124,754	15,051	6,014	3,424	663	263	22	10,386
Randolph	1,263,967	57,856	359	621	66,553	62,812	3,993	3,576	1,655	378	83	9	5,701
Richmond	37,887,957	10,270,991	401	1,179	1,155,061	1,029,973	72,216	91,946	17,681	8,471	2,844	297	121,239
Rockdale	5,820,725	326,066	1,074	1,785	354,827	335,115	28,719	24,148	7,371	2,814	1,437	48	35,818
Schley	254,673	9,391	369	541	32,507	30,855	1,383	1,615	865	206	59	5	2,750
Screven	1,787,018	112,123	382	601	158,064	152,265	8,347	6,450	3,101	678	171	7	10,407
Seminole	1,457,311	92,810	355	794	84,672	79,969	4,252	4,115	1,956	917	107	13	7,108
Spalding	8,089,754	439,433	379	710	326,524	305,948	18,180	25,008	7,048	2,301	989	81	35,427
Stephens	3,369,377	414,776	425	340	174,269	151,960	10,957	12,460	4,225	1,486	581	40	18,792
Stewart	597,320	24,091	370	913	62,883	60,779	4,039	2,341	1,118	336	60	5	3,860
Sumter	4,794,978	505,914	471	2,091	280,486	258,962	16,044	13,212	5,358	2,284	556	27	21,437
Talbot	423,979	24,019	447	2,266	42,582	39,933	4,267	3,414	1,371	228	92	8	5,113
Taliaferro	101,858	2,884	274	471	30,237	29,215	1,452	1,239	480	100	40	0	1,859
Tattnall	1,868,694	50,734	405	1,471	120,278	113,455	7,705	7,348	3,698	1,121	222	22	12,411
Taylor	2,063,828	36,754	623	839	57,485	53,505	4,101	3,468	1,830	355	142	10	5,805
Telfair	1,378,247	108,960	289	1,327	85,067	78,602	4,902	5,410	2,544	858	113	2	8,927
Terrell	1,247,246	100,376	295	411	80,649	76,675	5,318	4,829	1,954	672	149	8	7,612
Thomas	6,652,143	563,039	419	1,201	301,674	284,924	14,622	18,137	6,888	2,631	589	53	28,298
Tift	5,825,091	443,550	413	1,448	270,241	257,903	20,540	14,983	6,494	2,221	587	48	24,333
Toombs	4,475,387	226,144	444	1,123	142,872	134,006	12,921	10,658	4,667	1,679	360	53	17,417
Towns	805,066	67,205	577	1,722	53,121	49,317	2,382	3,843	2,050	560	218	11	6,682
Treutlen	410,300	11,114	280	653	35,735	32,679	2,896	3,116	1,503	243	94	3	4,959

TABLE 13 — SELECTED TAX STATISTICS AND ESTIMATES BY COUNTY — 1982

COUNTY	SALES & USE DATE (1) $				ASSESSED PROPERTY VALUE ($1,000's)			ESTIMATED NUMBER OF MOTOR VEHICLE TAGS SOLD-CALENDAR YR.					
	ADJUSTED GROSS SALES TAX RECEIPTS	GROSS USE TAX RECEIPTS	INDEX 1967 = 100		GENERAL PROPERTY		NET PUBLIC UTILITIES	PASSENGER CARS	TRUCKS	TRAILERS	MOTOR CYCLES	BUSES	TOTAL
			SALES	USE	GROSS	NET							
Troup	9,451,845	869,724	430	313	375,703	338,337	19,736	25,530	7,638	2,578	876	62	36,684
Turner	974,588	35,189	236	625	88,962	85,344	5,199	3,885	2,104	486	147	5	6,627
Twiggs	346,696	310,898	408	982	82,704	79,051	6,299	4,387	1,979	510	176	11	7,063
Union	1,087,618	57,592	485	1,637	93,371	87,623	2,873	5,306	3,153	672	418	11	9,560
Upson	3,209,078	141,976	293	68	190,975	176,925	10,592	13,603	4,610	1,161	428	21	19,823
Walker	4,307,533	718,321	290	559	361,959	325,558	18,925	27,202	9,441	2,323	1,126	69	40,161
Walton	3,808,237	378,031	422	544	213,295	199,547	15,387	16,500	6,098	1,678	585	47	24,908
Ware	7,300,889	483,947	406	875	255,592	237,323	34,489	16,755	6,379	2,584	606	33	26,357
Warren	484,462	79,164	309	7,525	67,908	65,055	5,103	2,819	1,157	273	95	3	4,347
Washington	2,647,815	247,702	427	524	171,077	163,191	15,225	7,847	3,692	869	168	51	12,627
Wayne	3,208,316	1,634,221	375	1,240	225,163	207,133	10,387	10,191	4,502	1,810	284	30	16,817
Webster	113,950	16,033	346	482	36,231	35,345	2,005	1,030	668	114	20	1	1,833
Wheeler	335,424	14,185	426	2,792	43,149	40,485	4,468	2,357	1,257	338	64	1	4,017
White	1,280,474	53,017	500	355	98,931	93,133	4,215	6,891	3,675	776	259	25	11,626
Whitfield	15,874,503	1,334,702	495	1,392	658,244	629,844	14,603	35,146	14,185	5,251	1,550	109	56,241
Wilcox	416,730	16,526	301	1,457	48,723	44,883	3,903	3,065	1,742	382	121	5	5,315
Wilkes	1,800,436	347,720	407	2,989	116,578	111,205	4,307	5,708	2,639	803	184	18	9,352
Wilkinson	937,820	230,616	464	650	81,503	76,872	7,718	4,822	2,336	546	143	9	7,856
Worth	1,518,344	62,270	351	1,072	165,320	158,209	9,221	9,502	4,698	1,039	380	24	15,643
Other	39,260,446	14,522,467						26,070	8,232	1,488	780	85	36,655
TOTAL	1,125,864,024	125,979,091	479	481	47,379,569	44,060,426	4,682,122	2,980,954	869,865	318,446	114,710	7,533	4,291,508

* Indicates Prior Years General Property Digest Amounts.

(1) Multi-store sales tax returns were analyzed in calendar year 1967. This study established that these chain stores operated mostly in the larger trade centers. Multi-stores accounts collect approdimately 35% of the total sales tax and this has been distributed as accurately as possible to the county of origin of store locations. Estimated distribution by county of receipts from February 1982 through January 1983 corresponds to business activity of January - December 1982. Adjusted gross use tax receipts relate directly to taxable purchases by Georgia firms from suppliers outside Georgia. The above tax amounts represent 3% of gross taxable sales (or purchases) without adjustment for vendors' compensation paid, penalty and interest payments, refunds, returned checks, overpayments and underpayments. The county estimates indicates place of sale rather than "consumer buying power" by place of residence. "Other" includes contractors and other categories not distributed by county. County estimates for years before 1967 are not directly comparable with the estimates for 1982. Sales tax adjustment made in 1975 for multi-store allocation by county for greater reporting accuracy.

(2) Net Digest amounts reflect state homestead exemption requirements only. Some counties have expanded homestead exemptions for local taxing purposes.

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1982 Taxable Sales (Based on Sales Tax)		1982 Automobile Registrations		1981 Adj. Gross Income Reported (Ga. Returns)		1982 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Fulton	589,904	1	7,500,641	1	292,066	2	4,862,105	1	6,424,599	1	12,715	.495	8,242	10,891
DeKalb	483,024	2	4,542,049	2	296,525	1	3,744,977	2	4,878,990	2	9,403	.614	7,753	10,101
Cobb	297,694	3	2,331,667	3	212,425	3	2,713,704	3	3,208,195	3	7,832	.714	9,116	10,777
Chatham	202,266	4	1,688,723	4	106,726	5	1,211,556	5	1,675,924	6	8,351	.528	5,991	8,287
Richmond	181,629	7	1,262,932	5	91,946	8	942,561	8	1,102,189	7	6,953	.506	5,189	6,068
Muscogee	170,108	9	1,180,110	7	92,858	7	881,183	9	1,003,496	9	6,937	.546	5,180	5,899
Gwinnett	166,903	5	980,060	8	112,049	4	1,522,424	4	1,963,299	4	5,872	.671	9,122	11,763
Bibb	151,085	8	1,254,999	6	76,378	9	946,454	7	1,032,129	8	8,307	.506	6,264	6,831
Clayton	150,357	6	829,683	9	95,064	6	1,108,828	6	1,753,236	5	5,518	.632	7,375	11,660
Dougherty	100,978	10	778,068	10	46,424	10	583,848	10	803,108	10	7,705	.460	5,782	7,953
Floyd	79,800	12	532,632	13	43,291	12	478,119	13	636,850	14	6,675	.542	5,991	7,981
Houston	77,605	15	353,440	17	45,033	11	495,467	11	466,047*	19	4,554	.580	6,384	6,005*
Hall	75,649	11	538,448	12	41,955	13	487,814	12	749,832	11	7,118	.555	6,448	9,912
Clarke	74,498	14	621,132	11	34,334	15	410,384	15	573,419	15	8,338	.461	5,509	7,697
Lowndes	67,972	17	476,357	16	33,706	16	315,974	19	495,965	17	7,008	.496	4,649	7,297
Whitfield	65,780	13	529,150	14	35,146	14	421,852	14	644,447	13	8,044	.534	6,413	9,797
Walker	56,470	26	143,585	37	27,202	21	272,943	24	344,483	26	2,543	.482	4,833	6,100
Carroll	56,346	21	302,612	19	29,221	20	314,646	20	288,875	35	5,371	.519	5,584	5,127
Glynn	54,981	16	528,455	15	29,971	19	347,308	17	674,369	12	9,612	.545	6,317	12,265
Douglas	54,573	18	239,724	22	32,319	17	370,978	16	373,534	23	4,393	.680	6,798	6,845
Cherokee	51,699	20	166,191	32	31,376	18	332,728	18	405,451	21	3,215	.607	6,436	7,843
Troup	50,003	19	315,062	18	25,530	22	283,021	21	358,073	25	6,301	.511	5,660	7,161
Spalding	47,899	22	269,657	20	25,008	23	271,703	25	324,128	28	5,630	.522	5,672	6,767
Bartow	40,760	23	221,431	24	23,386	28	238,586	29	518,526	16	5,433	.574	5,853	12,721
Columbia	40,118	37	77,075	62	23,208	29	242,298	28	296,860	34	1,921	.578	6,040	7,400
Coweta	39,268	24	202,334	26	24,627	24	252,669	27	381,349	22	5,153	.627	6,434	9,711
Thomas	38,098	27	221,738	23	18,137	34	191,889	31	299,546	32	5,820	.476	5,037	7,863
Liberty	37,583	54	112,859	47	13,701	44	83,536	65	150,758	69	3,003	.365	2,223	4,011
Ware	37,180	30	243,362	21	16,755	38	183,624	34	271,812	39	6,546	.451	4,939	7,311
Catoosa	36,991	38	127,816	44	22,665	30	161,574	39	236,058	42	3,455	.613	4,368	6,381

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1982 Taxable Sales (Based on Sales Tax)		1982 Automobile Registrations		1981 Adj. Gross Income Reported (Ga. Returns)		1982 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Laurens	36,990	28	217,579	25	18,486	33	183,811	33	307,049	31	5,882	.500	4,969	8,301
Rockdale	36,747	25	194,024	28	24,148	25	276,331	23	363,834	24	5,280	.657	7,520	9,901
Henry	36,309	29	130,975	42	23,953	26	253,467	26	311,865	30	3,607	.660	6,981	8,589
Bulloch	35,785	32	187,686	30	17,279	35	158,324	40	278,864	36	5,245	.483	6,424	7,793
Colquitt	35,376	33	189,954	29	16,962	37	154,865	42	297,673	33	5,370	.479	4,368	8,415
Baldwin	34,686	39	169,596	31	15,118	42	184,509	32	180,925	53	4,889	.436	5,319	5,216
Newton	34,489	34	145,295	36	19,381	31	204,469	30	225,157	44	4,213	.562	5,929	6,528
Tift	32,862	36	194,169	27	14,983	43	158,050	41	278,443	37	5,909	.456	4,810	8,473
Polk	32,386	40	130,631	43	17,154	36	168,781	36	199,932	48	4,034	.530	5,212	6,173
Walton	31,211	43	126,941	45	16,500	40	162,709	38	214,934	46	4,067	.529	5,213	6,886
Gordon	30,070	42	124,528	46	15,856	41	165,782	37	230,710	43	4,141	.527	5,513	7,654
Sumter	29,360	41	159,833	34	13,212	48	136,866	44	275,006	38	5,444	.450	4,662	9,367
Fayette	29,043	31	81,135	58	23,895	27	281,299	22	314,503	29	2,794	.823	9.685	10,829
Forsyth	27,958	35	131,557	40	18,892	32	173,065	35	268,220	40	4,706	.676	6,190	9,594
Coffee	26,894	47	130,990	41	11,956	51	100,779	52	197,396	49	4,871	.445	3,747	7,340
Paulding	26,042	50	66,557	71	16,639	39	145,339	43	168,324	59	2,556	.639	5,581	6,464
Upson	25,998	45	106,970	50	13,603	45	131,496	45	187,517	50	4,115	.523	5,058	7,213
Decatur	25,495	48	110,379	49	11,095	53	99,060	56	257,863	41	4,329	.435	3,885	10,114
Jackson	25,343	44	136,090	38	13,234	47	121,584	47	182,881	52	5,370	.522	4,798	7,216
Habersham	25,020	46	133,733	39	13,302	46	126,255	46	167,328	61	5,345	.532	5,046	6,688
Toombs	22,592	51	149,179	35	10,658	55	102,184	51	146,927	71	6,603	.472	4,523	6,503
Chattooga	21,856	60	74,126	66	10,571	56	99,229	55	144,567	73	3,392	.484	4,540	6,615
Stephens	21,763	52	112,312	48	12,460	50	114,699	49	162,917	65	5,161	.573	5,270	7,486
Chattahoochee	21,732	154	11,240	149	1,268	154	9,396	155	12,791	159	517	.058	432	589
Barrow	21,293	53	98,479	52	12,882	49	119,078	48	162,480	66	4,625	.605	5,592	7,631
Meriwether	21,229	58	83,950	56	11,337	52	92,548	59	132,136	76	3,954	.534	4,360	6,224
Mitchell	21,114	57	87,169	55	8,736	70	80,772	66	185,903	51	4,128	.414	3,826	8,805
Emanuel	20,795	63	82,052	57	9,192	67	77,623	69	155,013	68	3,946	.442	3,733	7,454
Wayne	20,750	49	106,944	51	10,191	58	102,866	50	217,520	45	5,154	.491	4,957	10,483
Grady	19,845	65	79,187	60	8,600	71	71,410	78	171,198	57	3,990	.433	3,598	8,627

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1982 Taxable Sales (Based on Sales Tax)		1982 Automobile Registrations		1981 Adj. Gross Income Reported (Ga. Returns)		1982 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Murray	19,685	71	50,609	92	9,704	62	100,234	53	129,141	79	2,571	.493	5,082	6,560
Crisp	19,489	55	161,765	33	8,819	69	86,386	63	166,316	63	8,300	.453	4,433	8,534
Burke	19,349	56	65,160	73	8,550	73	74,795	72	487,570	18	3,368	.442	3,866	25,199
Peach	19,151	69	77,415	61	8,570	72	99,397	54	104,836	94	4,042	.447	5,190	5,474
Washington	18,842	59	88,261	54	7,847	76	84,900	64	178,416	55	4,684	.416	4,506	9,469
Elbert	18,758	61	96,092	53	9,400	65	87,668	61	131,621	77	5,123	.501	4,674	7,017
Hart	18,585	67	72,470	68	9,772	61	78,381	68	130,193	78	3,899	.526	4,217	7,005
McDuffie	18,546	68	74,626	63	9,233	66	89,947	60	120,937	86	4,024	.498	4,850	6,521
Haralson	18,422	66	64,902	74	10,865	54	97,112	57	123,806	83	3,523	.590	5,272	6,721
Jefferson	18,403	73	80,958	59	7,608	79	72,962	75	126,808	81	4,399	.413	3,965	6,891
Effingham	18,327	72	37,880	109	9,464	64	94,643	58	166,737	62	2,067	.516	5.164	9,098
Tattnall	18,134	79	62,289	77	7,348	82	63,611	81	121,160	85	3,435	.405	3,508	6,681
Worth	18,064	70	50,611	91	9,502	63	76,898	70	167,430	60	2,802	.526	4,257	9,269
Madison	17,747	81	23,402	125	10,012	59	86,532	62	121,588	84	1,319	.564	4,876	6,851
Dodge	16,955	87	59,262	84	7,648	78	72,070	76	81,074	116	3,495	.451	4,251	4,782
Jones	16,579	78	39,367	108	10,504	57	79,653	67	127,178	80	2,375	.634	4,804	7,671
Ben Hill	16,000	77	74,253	65	7,437	81	73,100	74	115,632	87	4,641	.465	4,569	7,227
Appling	15,565	62	65,513	72	7,222	83	63,406	82	410,199	20	4,209	.464	4,074	26,394
Harris	15,464	75	49,346	94	8,954	68	75,413	71	147,271	70	3,191	.579	4,877	9,523
Brooks	15,255	94	41,064	105	6,800	87	41,810	109	146,351	72	2,692	.446	2,741	9,594
Franklin	15,185	76	71,438	69	9,944	60	70,948	79	98,042	97	4,705	.655	4,672	6,456
Fannin	14,748	83	62,545	76	7,977	74	56,126	87	92,289	102	4,241	.541	3,806	6,258
Monroe	14,610	64	61,392	79	7,586	80	71,676	77	326,004*	27	4,202	.519	4,906	22,314*
Screven	14,043	80	59,567	83	6,450	91	56,424	86	160,612	67	4,242	.459	4,018	11,437
Macon	14,003	84	53,458	87	5,902	98	50,394	96	170,480	58	3,818	.421	3,599	12,175
Butts	13,665	86	72,770	67	7,047	84	62,600	83	80,116	118	5,326	.516	4,581	5,863
Berrien	13,525	89	50,903	90	6,667	88	54,451	90	112,358	91	3,764	.493	4,026	8,307
Cook	13,490	97	52,039	89	5,782	100	49,671	98	104,031	95	3,858	.429	3,682	7,712
Camden	13,371	74	63,210	75	7,001	85	68,747	80	172,074	56	4,727	.523	5,142	12,869
Early	13,158	85	48,666	95	5,195	108	50,145	97	212,678	47	3,699	.395	3,811	16,163

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1982 Taxable Sales (Based on Sales Tax)		1982 Automobile Registrations		1981 Adj. Gross Income Reported (Ga. Returns)		1982 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Oconee	12,427	92	24,148	122	7,720	77	74,688	73	101,186	96	1,943	.621	6,010	8,142
Dade	12,318	109	40,268	107	6,085	94	42,573	108	73,527	125	3,269	.494	3,456	5,969
Lamar	12,215	96	42,679	102	6,523	90	55,192	88	93,482	100	3,494	.534	4,518	7,653
Terrell	12,017	110	41,575	104	4,829	113	45,121	107	81,993	114	3,460	.402	3,755	6,823
Pierce	11,897	102	34,566	113	5,627	102	48,200	100	105,198	93	2,905	.473	4,051	8,842
Lee	11,684	100	19,604	130	5,786	99	61,518	84	123,958	82	1,678	.495	5,265	10,609
Pickens	11,652	82	74,578	64	5,966	96	57,283	85	107,761	92	6,400	.512	4,916	9,248
Morgan	11,572	88	61,210	80	5,922	97	53,460	91	115,522	88	5,289	.512	4,620	9,983
Jeff Davis	11,473	95	54,259	85	5,441	105	52,794	94	114,725	90	4,729	.474	4,602	9,982
Telfair	11,445	103	45,941	98	5,410	106	46,909	102	83,504	112	4,014	.473	4,099	7,296
Greene	11,391	105	46,555	97	4,836	112	45,857	104	84,190	111	4,087	.425	4,026	7,391
Gilmer	11,110	98	59,951	82	6,625	89	47,967	101	80,500	117	5,396	.596	4,317	7,246
Wilkes	10,951	90	60,016	81	5,708	101	53,109	92	115,512	89	5,480	.521	4,850	10,548
Dooly	10,826	101	50,366	93	4,590	115	39,548	112	138,268	75	4,652	.424	3,653	12,772
Bleckley	10,767	113	36,748	110	5,070	111	50,809	95	61,706	135	3,413	.471	4,719	5,731
Lumpkin	10,762	104	29,969	117	6,174	92	45,601	106	90,596	103	2,785	.574	4,237	8,418
Rabun	10,466	93	45,164	100	6,014	95	46,580	103	139,805	74	4,315	.575	4,451	13,358
Wilkinson	10,368	107	31,261	115	4,822	114	52,826	93	84,590	109	3,015	.465	5,095	8,159
Putnam	10,295	91	40,436	106	5,445	104	54,722	89	163,587	64	3,928	.529	5,315	15,890
Bryan	10,175	106	53,039	88	5,125	110	48,649	99	70,605	128	5,213	.504	4,781	6,939
White	10,120	99	42,682	101	6,891	86	45,691	105	97,348	98	4,218	.681	4,515	9,619
Randolph	9,599	125	42,132	103	3,576	131	30,343	126	66,805	132	4,389	.373	3,161	6,960
Turner	9,510	115	32,487	114	3,885	125	34,903	117	90,543	104	3,416	.409	3,670	9,521
Hancock	9,466	128	16,858	134	3,514	132	27,991	129	93,124	101	1,781	.371	2,957	9,838
Union	9,390	112	36,254	112	5,306	107	32,879	120	90,496	105	3,861	.565	3,501	9,637
Bacon	9,379	108	62,015	78	4,358	118	34,960	116	78,609	120	6,616	.465	3,727	8,381
Twiggs	9,354	124	11,557	148	4,387	117	34,554	118	85,350	108	1,236	.469	3,694	9,124
Seminole	9,057	111	48,577	96	4,115	121	35,921	114	84,221	110	5,363	.454	3,966	9,299
Irwin	8,988	122	26,383	120	3,660	129	30,998	123	88,726	107	2,935	.407	3,449	9,872
Pulaski	8,950	121	36,467	111	4,165	119	40,780	111	68,874	130	4,075	.465	4,556	7,695

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1982 Taxable Sales (Based on Sales Tax)		1982 Automobile Registrations		1981 Adj. Gross Income Reported (Ga. Returns)		1982 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Pike	8,937	126	11,003	151	5,595	103	41,762	110	67,469	131	1,231	.626	4,673	7,549
Oglethorpe	8,929	119	17,359	133	5,144	109	36,286	113	81,471	115	1,944	.576	4,064	9.124
Jenkins	8,841	127	30,850	116	3,762	127	30,472	125	71,523	127	3,489	.426	3,447	8,090
Banks	8,702	114	25,854	121	6,170	93	29,110	127	81,994	113	2,971	.709	3,345	9,422
Brantley	8,701	130	20,725	128	4,030	124	32,697	121	71,836	126	2,382	.463	3,758	8,256
Johnson	8,660	134	23,950	124	4,150	120	30,517	124	42,267	149	2,766	.479	3,524	4,881
Evans	8,428	116	53,693	86	4,095	122	35,827	115	57,239	140	6,371	.486	4,251	6,792
McIntosh	8,046	133	38,857	118	3,728	128	27,024	132	57,952	138	3,587	.442	3,359	7,203
Taylor	7,902	117	68,794	70	3,468	133	31,980	122	57,606	139	8,706	.439	4,047	7,290
Crawford	7,684	136	12,744	144	4,047	123	28,019	128	62,663	134	1,659	.527	3,646	8,155
Wilcox	7,682	142	13,891	141	3,065	139	26,396	134	48,786	144	1,808	.399	3,436	6,351
Jasper	7,553	123	17,958	132	4,450	116	34,119	119	75,172	122	2,378	.589	4,517	9,953
Candler	7,518	129	45,189	99	3,658	130	27,222	131	61,318	137	6,011	.487	3,620	8,156
Charlton	7,343	131	23,353	126	3,257	136	25,234	136	89,969	108	3,180	.444	3,436	12,252
Miller	7,038	132	22,062	127	2,909	141	24,054	138	93,614	99	3,135	.413	3,418	13,301
Montgomery	7,011	143	11,800	146	3,005	140	23,785	139	61,680	136	1,683	.429	3,393	8,798
Lincoln	6,949	140	14,921	139	3,205	137	27,364	130	44,656	147	2,147	.461	3,938	6,426
Clinch	6,660	135	24,041	123	2,587	144	24,372	137	74,185	123	3,610	.388	3,659	11,139
Warren	6,583	139	16,149	136	2,819	142	23,740	140	70,158	129	2,453	.428	3,606	10,657
Talbot	6,536	145	14,132	140	3,414	135	23,160	142	44,200	148	2,162	.522	3,543	6,763
Heard	6,520	120	11,635	147	3,437	134	25,766	135	180,844	54	1,785	.527	3,952	27,737
Atkinson	6,141	144	19,063	131	2,622	143	18,986	145	48,156	145	3,104	.427	3,092	7,842
Treutlen	6,087	146	13,677	142	3,116	138	20,490	143	35,575	152	2,247	.512	3,366	5,844
Stewart	5,896	141	19,910	129	2,341	149	18,832	146	64,818	133	3,377	.297	3,194	10,994
Calhoun	5,717	138	15,534	138	2,365	146	23,416	141	78,706	119	2,717	.414	4,096	13,767
Lanier	5,654	148	15,816	137	2,411	145	17,364	148	34,833	153	2,797	.426	3,071	6,161
Towns	5,638	137	26,835	119	3,843	126	20,228	144	51,699	141	4,760	.682	3,588	9,170
Marion	5,297	149	12,646	145	2,347	148	18,506	147	50,994	142	2,387	.443	3,494	9,627
Wheeler	5,155	150	11,181	150	2,357	147	16,365	149	44,954	146	2,169	.457	3,175	8,720
Dawson	4,774	118	16,613	135	7,898	75	26,876	133	75,231	121	3,480	1.654	5,630	15,758

TABLE 14 — FOUR ECONOMIC INDICATORS BY COUNTY WITH RANKING AND PER CAPITA AMOUNTS

COUNTY	1980 Population Census	Master Economic Rank	1982 Taxable Sales (Based on Sales Tax)		1982 Automobile Registrations		1981 Adj. Gross Income Reported (Ga. Returns)		1982 Net Property And Utility Digest		Per Capita Amounts Of Four Indicators			
			Thousand Dollars	Rank	Number	Rank	Thousand Dollars	Rank	Thousand Dollars	Rank	Taxable Sales	Auto Reg.	Income Reported	Net Digest
Long	4,524	151	5,046	154	2,089	151	14,785	150	48,792	143	1,115	.462	3,268	10,785
Baker	3,808	147	8,196	153	2,117	150	11,113	152	73,960	124	2,152	.556	2,918	19,422
Clay	3,553	152	12,988	143	1,547	153	10,884	153	30,840	155	3,655	.435	3,063	8,680
Schley	3,433	153	8,489	152	1,615	152	12,914	151	32,238	154	2,473	.470	3,762	9,391
Glascock	2,382	156	2,531	158	1,165	156	10,072	154	22,977	157	1,063	.489	4,228	9,646
Quitman	2,357	159	3,503	156	823	159	6,130	159	14,785	158	1,486	.349	2,601	6,273
Webster	2,341	155	3,799	155	1,030	157	8,503	156	37,350	151	1,623	.440	3,632	15,955
Echols	2,297	157	999	159	1,004	158	6,170	158	39,947	150	435	.437	2,686	17,391
Taliaferro	2,032	158	3,395	157	1,239	155	6,488	157	30,667	156	1,671	.610	3,193	15,092
Other			371		26,070		883,273							
STATE TOTALS	5,464,265		36,213,824		2,980,954		34,254,338		48,742,548		6,627	.546	6,269	8,920

* INDICATES PRIOR YEAR PROPERTY DIGEST

NOTE: COUNTIES ARE LISTED IN DESCENDING ORDER OF 1980 CENSUS

TABLE 15 — CORPORATION INCOME TAX RETURNS BY TAXABLE INCOME CLASS — 1981 TAX YEAR RETURNS

TYPE OF CORPORATION AND TAXABLE INCOME CLASS	NUMBER OF RETURNS	PERCENT OF RETURNS	NET TAXABLE INCOME	PERCENT OF NET TAXABLE INCOME
DOMESTIC CORPORATIONS				
$1 to 5,000	6,217	10.90	12,736,705	.58
$5,000 to 10,000	3,301	5.79	24,305,138	1.11
$10,000 to 25,000	5,429	9.52	89,388,737	4.10
$25,000 to 50,000	3,724	6.53	133,221,951	6.11
$50,000 to 100,000	2,696	4.73	188,314,760	8.64
$100,000 to 250,000	1,572	2.76	235,108,176	10.78
$250,000 to 500,000	493	.86	169,966,771	7.80
$500,000 to 1,000,000	256	.45	179,624,225	8.24
OVER 1,000,000	260	.46	1,147,720,582	52.64
NONE (NO TAXABLE INCOME)	33,074	58.00		
ALL DOMESTIC (TAXABLE, NONTAXABLE)	57,022	100.00	2,180,387,045	100.00
FOREIGN CORPORATIONS				
$1 to 5,000	1,610	12.34	2,710,273	.14
$5,000 to 10,000	570	4.37	4,176,664	.22
$10,000 to 25,000	860	6.59	14,115,161	.75
$25,000 to 50,000	640	4.91	23,267,123	1.22
$50,000 to 100,000	627	4.81	45,011,871	2.39
$100,000 to 250,000	640	4.91	102,473,262	5.44
$250,000 to 500,000	384	2.94	136,918,899	7.26
$500,000 to 1,000,000	288	2.21	201,147,066	10.67
OVER 1,000,000	318	2.44	1,355,054,822	71.91
NONE (NO TAXABLE INCOME)	7,106	54.48		
ALL FOREIGN (TAXABLE, NONTAXABLE)	13,043	100.00	1,884,675,141	100.00
ALL CORPORATIONS				
$1 to 5,000	7,827	11.17	15,446,978	.38
$5,000 to 10,000	3,871	5.52	28,481,802	.70
$10,000 to 25,000	6,289	8.98	103,503,898	2.55
$25,000 to 50,000	4,364	6.23	156,289,074	3.84
$50,000 to 100,000	3,323	4.74	233,326,631	5.74
$100,000 to 250,000	2,212	3.16	337,581,438	8.30
$250,000 to 500,000	877	1.25	306,885,670	7.55
$500,000 to 1,000,000	544	78	380,771,291	9.37
OVER 1,000,000	578	.82	2,502,775,404	61.57
NONE(NO TAXABLE INCOME)	40,180	57.35		
ALL CLASSES (TAXABLE, NONTAXABLE)	70,065	100.00	4,065,062,186	100.00

Table 16 — 1982 MILLAGE RATES BY COUNTY ——— ALPHABETICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Appling	15.68	Evans	16.97	Newton	30.47
Atkinson	22.37	Fannin	21.18	Oconee	21.21
Bacon	15.85	Fayette	24.94	Oglethorpe	15.85
Baker	13.682	Floyd	31.63	Paulding	28.93
Baldwin	23.91	Forsyth	25.23	Peach	22.25
Banks	16.09	Franklin	21.03	Pickens	26.65
Barrow	20.28	Fulton	33.88	Pierce	19.78
Bartow	23.75	Gilmer	22.50	Pike	18.69
Ben Hill	17.79	Glascock	15.16	Polk	22.55
Berrien	17.30	Glynn	21.10	Pulaski	21.42
Bibb	32.25	Gordon	22.89	Putnam	25.21
Bleckley	24.23	Grady	17.27	Quitman	20.81
Brantley	23.85	Greene	22.05	Rabun	20.77
Brooks	15.61	Gwinnett	27.05	Randolph	15.22
Bryan	19.07	Habersham	26.89	Richmond	26.71
Bulloch	18.87	Hall	17.89	Rockdale	34.08
Burke	9.833	Hancock	23.58	Schley	15.17
Butts	26.47	Haralson	33.86	Screven	15.39
Calhoun	14.75	Harris	18.34	Seminole	14.17
Camden	21.25	Hart	24.82	Spalding	24.817
Candler	15.72	Heard	13.85	Stephens	23.17
Carroll	26.75	Henry	31.30	Stewart	13.60
Catoosa	17.485	Houston	29.40	Sumter	8.49
Charlton	20.01	Irwin	15.63	Talbot	21.15
Chatham	23.61	Jackson	19.87	Taliaferro	9.18
Chattahoochee	12.62	Jasper	23.91	Tattnall	16.05
Chattooga	21.5869	Jeff Davis	13.47	Taylor	19.00
Cherokee	23.50	Jefferson	16.54	Telfair	17.59
Clarke	28.59	Jenkins	20.40	Terrell	16.45
Clay	14.36	Johnson	23.25	Thomas	21.85
Clayton	33.07	Jones	15.85	Tift	12.87
Clinch	22.89	Lamar	21.76	Toombs	18.95
Cobb	27.55	Lanier	19.83	Towns	14.95
Coffee	18.74	Laurens	19.45	Treutlen	18.93
Colquitt	14.24	Lee	17.20	Troup	19.43
Columbia	24.45	Liberty	17.15	Turner	17.82
Cook	18.10	Lincoln	22.35	Twiggs	24.04
Coweta	19.61	Long	23.10	Union	14.47
Crawford	23.22	Lowndes	19.73	Upson	24.25
Crisp	16.03	Lumpkin	23.52	Walker	18.90
Dade	21.02	Macon	14.75	Walton	18.35
Dawson	21.61	Madison	24.63	Ware	21.14
Decatur	11.32	Marion	15.319	Warren	13.59
DeKalb	35.04	McDuffie	13.55	Washington	17.49
Dodge	27.27	McIntosh	27.05	Wayne	19.50
Dooly	13.10	Meriwether	22.36	Webster	17.16
Dougherty	19.36	Miller	13.618	Wheeler	14.73
Douglas	32.19	Mitchell	14.98	White	17.03
Early	11.16	Monroe	10.01	Whitfield	23.05
Echols	18.78	Montgomery	15.15	Wilcox	21.77
Effingham	23.05	Morgan	12.46	Wilkes	16.56
Elbert	22.86	Murray	20.70	Wilkinson	21.46
Emanuel	22.98	Muscogee	30.43	Worth	17.40

TABLE 17 —— 1982 MILLAGE RATES BY COUNTY NUMERICALLY LISTED

COUNTY	RATE	COUNTY	RATE	COUNTY	RATE
Sumter	8.49	Catoosa	17.485	Gilmer	22.50
Taliaferro	9.18	Washington	17.49	Polk	22.55
Burke	9.833	Telfair	17.59	Elbert	22.86
Monroe	10.01	Ben Hill	17.79	Clinch	22.89
Early	11.16	Turner	17.82	Gordon	22.89
Decatur	11.32	Hall	17.89	Emanuel	22.98
Morgan	12.46	Cook	18.10	Whitfield	23.05
Chattahoochee	12.62	Harris	18.34	Effingham	23.05
Tift	12.87	Walton	18.35	Long	23.10
Dooly	13.10	Pike	18.69	Stephens	23.17
Jeff Davis	13.47	Coffee	18.74	Crawford	23.22
McDuffie	13.55	Echols	18.78	Johnson	23.25
Warren	13.59	Bulloch	18.87	Cherokee	23.50
Stewart	13.60	Walker	18.90	Lumpkin	23.52
Miller	13.618	Treutlen	18.93	Hancock	23.58
Baker	13.682	Toombs	18.95	Chatham	23.61
Heard	13.85	Taylor	19.00	Bartow	23.75
Seminole	14.17	Bryan	19.07	Brantley	23.85
Colquitt	14.24	Dougherty	19.36	Baldwin	23.91
Clay	14.36	Troup	19.43	Jasper	23.91
Union	14.47	Laurens	19.45	Twiggs	24.04
Wheeler	14.73	Wayne	19.50	Bleckley	24.23
Macon	14.75	Coweta	19.61	Upson	24.25
Calhoun	14.75	Lowndes	19.73	Columbia	24.45
Towns	14.95	Pierce	19.78	Madison	24.63
Mitchell	14.98	Lanier	19.83	Spalding	24.817
Montgomery	15.15	Jackson	19.87	Hart	24.82
Glascock	15.16	Charlton	20.01	Fayette	24.94
Schley	15.17	Barrow	20.28	Putnam	25.21
Randolph	15.22	Jenkins	20.40	Forsyth	25.23
Marion	15.319	Murray	20.70	Butts	26.47
Screven	15.39	Rabun	20.77	Pickens	26.65
Brooks	15.61	Quitman	20.81	Richmond	26.71
Irwin	15.63	Dade	21.02	Carroll	26.75
Appling	15.68	Franklin	21.03	Habersham	26.89
Candler	15.72	Glynn	21.10	Gwinnett	27.05
Bacon	15.85	Ware	21.14	McIntosh	27.05
Jones	15.85	Talbot	21.15	Dodge	27.27
Oglethorpe	15.85	Fannin	21.18	Cobb	27.55
Crisp	16.03	Oconee	21.21	Clarke	28.59
Tattnall	16.05	Camden	21.25	Paulding	28.93
Banks	16.09	Pulaski	21.42	Houston	29.40
Terrell	16.45	Wilkinson	21.46	Muscogee	30.43
Jefferson	16.54	Chattooga	21.5869	Newton	30.47
Wilkes	16.56	Dawson	21.61	Henry	31.30
Evans	16.97	Lamar	21.76	Floyd	31.63
White	17.03	Wilcox	21.77	Douglas	32.19
Liberty	17.15	Thomas	21.85	Bibb	32.25
Webster	17.16	Greene	22.05	Clayton	33.07
Lee	17.20	Peach	22.25	Haralson	33.86
Grady	17.27	Lincoln	22.35	Fulton	33.88
Berrien	17.30	Meriwether	22.36	Rockdale	34.08
Worth	17.40	Atkinson	22.37	DeKalb	35.04

TABLE 18 —— GROSS* INTANGIBLE TAX ASSESSMENTS BY COUNTY —— 1982

COUNTY	TOTAL	COUNTY	TOTAL	COUNTY	TOTAL
Appling	$ 2,695	Evans	$ 2,358	Newton	$ 19,245
Atkinson	485	Fannin	4,441	Oconee	6,440
Bacon	949	Fayette	21,877	Oglethorpe	2,234
Baker	385	Floyd	90,810	Paulding	3,012
Baldwin	21,770	Forsyth	10,892	Peach	16,750
Banks	3,113	Franklin	15,674	Pickens	6,144
Barrow	10,696	Fulton	3,536,602	Pierce	2,000
Bartow	28,918	Gilmer	3,199	Pike	3,589
Ben Hill	7,348	Glascock	646	Polk	12,298
Berrien	2,776	Glynn	219,451	Pulaski	4,929
Bibb	295,790	Gordon	13,383	Putnam	4,981
Bleckley	5,010	Grady	22,536	Quitman	371
Brantley	552	Greene	6,374	Rabun	9,575
Brooks	5,644	Gwinnett	157,432	Randolph	9,493
Bryan	1,679	Habersham	12,529	Richmond	296,631
Bulloch	14,240	Hall	74,611	Rockdale	30,180
Burke	8,672	Hancock	5,245	Schley	1,467
Butts	6,566	Haralson	8,332	Screven	6,925
Calhoun	2,496	Harris	21,696	Seminole	3,020
Camden	4,965	Hart	10,767	Spalding	37,318
Candler	1,806	Heard	936	Stephens	12,879
Carroll	47,724	Henry	21,094	Stewart	4,197
Catoosa	6,929	Houston	27,598	Sumter	27,876
Charlton	2,595	Irwin	2,782	Talbot	3,464
Chatham	408,410	Jackson	81,367	Taliaferro	950
Chattahoochee	825	Jasper	7,618	Tattnall	2,714
Chattooga	13,519	Jeff Davis	7,345	Taylor	2,492
Cherokee	19,219	Jefferson	5,633	Telfair	4,871
Clarke	125,396	Jenkins	3,094	Terrell	8,821
Clay	2,234	Johnson	977	Thomas	76,853
Clayton	46,587	Jones	4,429	Tift	21,998
Clinch	2,355	Lamar	5,980	Toombs	12,721
Cobb	412,383	Lanier	1,567	Towns	4,461
Coffee	6,843	Laurens	13,655	Treutlen	1,402
Colquitt	25,794	Lee	3,619	Troup	67,249
Columbia	19,498	Liberty	5,906	Turner	3,385
Cook	2,501	Lincoln	1,214	Twiggs	1,586
Coweta	44,100	Long	374	Union	2,076
Crawford	1,036	Lowndes	50,325	Upson	16,522
Crisp	9,941	Lumpkin	3,688	Walker	38,041
Dade	5,910	Macon	11,076	Walton	18,705
Dawson	2,074	Madison	8,865	Ware	28,587
Decatur	14,641	Marion	1,895	Warren	1,838
DeKalb	1,034,895	McDuffie	14,212	Washington	21,393
Dodge	9,854	McIntosh	2,783	Wayne	3,790
Dooly	6,572	Meriwether	9,184	Webster	1,114
Dougherty	82,938	Miller	5,460	Wheeler	879
Douglas	11,839	Mitchell	8,673	White	4,219
Early	23,634	Monroe	12,512	Whitfield	71,892
Echols	180	Montgomery	2,033	Wilcox	1,248
Effingham	2,334	Morgan	11,362	Wilkes	13,871
Elbert	12,355	Murray	5,222	Wilkinson	2,815
Emanuel	6,558	Muscogee	841,451	Worth	4,357
				TOTAL	9,226,782

* These figures are computer prepared without consideration for charge offs or refunds.

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DOAS

Cost 1549.00
Quantity 1800

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